

Observatory on the Protection of Taxpayers' Rights



***The IBFD Yearbook on Taxpayers' Rights
2025***

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0. Executive Summary

0.1. Introduction

The Observatory on the Protection of Taxpayers' Rights (OPTR) is a neutral, non-judgmental platform for monitoring developments concerning the effective protection of taxpayers' fundamental rights worldwide. Each year, these developments are compiled and composed in the Yearbook on Taxpayers' Rights, which provides a unique overview of the minimum standards for the protection of taxpayers' rights, the status of the legal framework and the case law on the matter.

The 2025 Yearbook initially provides an executive summary of the most significant findings of the year, which serves to illustrate the overarching trends. This introduction is followed by a detailed description of the method used for the underlying data.

The 2025 Yearbook elaborates on 13 different areas and provides the full set of findings for each of them, supported by reference to the underlying empirical data from the 60 reports provided for the year.

Appendix A adds an overview of the topical highlights of this year, and Appendix B outlines the full details of the protection of taxpayers' rights per country.

0.2. Short overview of findings

This section gives an overview of a few highlighted developments but is certainly not exhaustive. The overview gives a nice clue for what is in the OPTR this year, but it must be placed within the idea of the layered structure of the OPTR, whereby more details are to be found as one reads along. Therefore, the authors would always welcome readers who have their curiosity sparked to continue reading this general report, as well as the sections that follow and the special national reports.

Section 1. of this general report, dealing with identification of taxpayers and communication, is always a part of the report that sees many changes. In that respect, the authors would like to signal a few trends that seem persistent throughout the years. The widespread adoption of digital governance means that taxpayers are more and more dealing with their tax administrations in digital environments and through portals and identification systems that are online. In that regard, it is positive to see that nearly all reports of shifts point towards increased compliance with safety regulations for that part of the digital governance paradigm. The increase in digital contracts and compliance comes with a worrisome development too, as governments are increasing compliance burdens on (corporate) taxpayers, requiring more reporting on (especially cross-border) taxpayer positions.

Section 2., dealing with the tax assessment procedures, gives interesting insights into the different domestic settings and details of the relationships between taxpayers and the tax administration. A new jurisdiction, added to the Yearbook for this year, is **Cuba**. The reporter has reported in section 2. on this relationship that there are simple and effective procedures in place for the effectuation of the refunds of undue payments, which happen either automatically or can be requested. **Guatemala** has also taken steps towards compliance with that standard in 2025, but there is also some backsliding reported, showing the importance of monitoring whether states conduct themselves in ways they want their citizens to conduct themselves.

A more digital government requires that the right procedures be in place for the strong protection of confidentiality, which is monitored (in general terms) in section 3. Encryption of data is a necessary element of the protection of taxpayer data in a world in which occurrences such as hacks and leaks can have significantly eroding effects on public trust in administration. **Romania** can be seen as an example of a turn in the right direction, with strengthened access restrictions via explicit role-based access controls, stronger authentication and cryptographic access credentials for encrypted data in digital environments. The authors expect that this trend will require scrutiny going forward as techniques develop on both ends of the spectrum, where both tax administrations and those who are trying to unlawfully obtain access to confidential information are constantly developing. For taxpayers, it is clear that they have a continued interest in rights protection in this area going forward and that developments will continue to remain important.

As can be seen in section 4., recent legal and regulatory developments **across Belgium, Kenya, Spain, Luxembourg, Italy, Chile and Kuwait** have collectively enhanced the protection of taxpayer rights in audit procedures, refining the balance between investigatory powers and individual safeguards. Key findings include strengthened protections against self-incrimination, stricter requirements for public authorities to justify access to personal data, procedural safeguards in tax assessments, clarified time limits for audits and heightened transparency and justification for tax inspections. Notably, **Kenya** and **Luxembourg** have introduced reforms to ensure fairness and appropriateness in audit decisions, while Italy responded to European Court of Human Rights (ECtHR) scrutiny by legislating more rigorous documentation for tax authority actions. Case law continues to play a pivotal role in shaping these boundaries, especially in more intensive audit contexts where criminal and tax law intersect and taxpayer rights require vigilant protection.

The *Italgomme Pneumatici S.R.L. and Others v. Italy* judgment is expected to have a significant relevance on tax audits, steering them towards a stronger integration with an effective ex ante and ex post judicial review. Therefore, it is expected to shift the balance between sections 4. and 5., limiting more intensive audits and, more in general, the discretionary powers for tax authorities. Besides enhancing the protection of the domicile, this landmark judgment states that the ECHR quality of law requirements presuppose an effective judicial scrutiny on administrative tax procedures to prevent any possible arbitrariness. The

authors wish to highlight the judgment here as it carries significance for all the jurisdictions under the convention that have similar legislation to that in Italy, meaning that the authors may already be seeing significant amendments in the upcoming edition of the Yearbook that have been prompted by this judgment.

Section 5. deals with the exceptional cases in which authorities decide to extend their audits. These more extensive audits are a cornerstone of the Observatory's reporting, as within this setting the rights of taxpayers are tested most heavily, often due to the blending of tax and criminal law. The latter gives more extensive powers to the authorities when exercising its investigative powers, such as when conducting searches at the premises of suspects of crimes. Repercussions of changes to domestic criminal codes can thus become relevant also for tax law, as was seen this year in **Luxembourg**. Its new mini-investigations regime in the Penal Code and Code of Criminal Procedure allows for searches without prior judicial oversight and was criticized by the Luxembourg Bar Association for the reduction of judicial oversight that this change in the law provokes.

Section 6. deals with reviews and appeals, for which, in this general oversight, the authors wish to highlight a specific element, namely, the timeliness of procedures and decision-making. On 28 January 2025, the Brussels Court of Appeal in **Belgium** delivered a decision affirming that the principle of timely proceedings, as laid out in article 6 of the ECHR, applies to tax disputes, especially those that carry penalties or have quasi-criminal aspects such as tax surcharges. The court noted that a two-year period is typically considered acceptable for resolving tax appeals. However, it concluded that a delay extending to three-and-a-half years, primarily resulting from a backlog in the specialized tax chamber, was unjustified. This judgment underscores the necessity of handling tax cases efficiently and points to persistent administrative difficulties in keeping court calendars on track.

The framework of protection for taxpayers is most rigidly tested when the fields of criminal law and tax law meet, which happens in the field of sanctions. Section 7. of the Yearbook reports on sanctions and deals with key principles of any legal system. Two of these are the principle of proportionality and *ne bis in idem*, which, according to the minimum standard at the apex of this section, should apply to tax penalties. It is especially within this context that the force of supranational and international law is felt, where these additional frameworks of legal protection can give a new platform to taxpayers to seek protection for the unlawful interference of government. This is not to say that the taxpayers are always right. In these cases, however, they provide an additional benchmark for testing. In this regard, section 7. reports on two cases from the **ECtHR** dealing with the norms in **Italy**. *Rimoldi v. Italy* and *Italmoda Mariano Previti and Others v. Italy* both dealt with value added tax (VAT) and fraud, whereby in the former case the Court declared that tax and criminal charges do not necessarily overlap, and in the latter case it declared that retroactive VAT assessments were not punitive in nature as non-criminal tax measures inherent in the VAT system.

Concerning the enforcement of taxes, the main subject of section 9. of the Yearbook, the way in which the state is collecting the payments that are due can be observed, with, for example, a minimum standard being that the collection of taxes should never deprive taxpayers of their minimum necessary for living. That minimum standard is the first benchmark, however; a similar issue might arise with the right to request delayed payments, which is also a minimum standard in the Yearbook. In that respect many jurisdictions are reporting positive developments; however, it is also to be noted that in e.g. **Romania** and **Bolivia** the legislature has intervened with legislation that limits the possibilities for arrears of payment. In the case of the former, it is remarkable that it is aligning with the idea of not enforcing tax payments when they threaten means of subsistence but also have a strict regime when it comes to deferral.

Section 9. deals with cross-border situations, and in that respect it falls within a slightly different dynamic than the other sections. Whereas generally the system is either changed by new legislation or court cases nudging towards a different interpretation of or changes in the law, the international setting requires states to adapt their systems to international agreements that they have signed up to, such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS) (MLI). Within the European setting, the Directive on Administrative Cooperation (DAC) 8 in the field of taxation is such an international obligation that requires transposition. **Lithuania** stands out in this respect by legislating that data transmission be made known to taxpayers, which comes against the backdrop of last year's reporting on the fact that **Lithuania** shifted away from the minimum standard that requires judicial authorization before information is shared with third parties. It shows that the national and international setting may diverge and that states can go in different directions when dealing with these matters.

Section 10., dealing with the legislative framework, is strongly influenced by core legal principles of tax law, such as legality and non-retroactivity. In that respect this year reports different signals from jurisdictions. Zooming in on the principle of non-retroactivity, **Kazakhstan** has adopted a new Tax Code in 2025 that will take effect on 1 January 2026 and explicitly prohibits retrospective taxation. Reporting from **Chinese Taipei** shows that this is no guarantee and that scrutiny of factual governmental alignment with its principles in practice is important to monitor, as the principle of non-retroactivity of tax legislation is present in the law but does not prevent significant changes to tax norms with retroactive effect.

Section 11. has seen fewer developments this year than usual. Nevertheless, a key development has been the implementation of binding advance tax rulings under section 68 of the Tax Procedures Act (TPA) in **Kenya**, allowing taxpayers to clarify their tax positions with private rulings from the commissioner, which are legally binding. Furthermore, **Kenya** has improved transparency by requiring that any changes or withdrawals to public tax rulings be promptly communicated through notices in nationally circulated newspapers, ensuring that taxpayers remain informed and can adjust their compliance accordingly. Complemented by broad online access to legal materials and guidance documents, these reforms foster

predictability, trust and an environment where compliance is facilitated and the relationship between taxpayers and the tax authority is strengthened.

In terms of the institutional framework that is implemented to ensure the protection of fundamental rights of taxpayers, strong positive developments are notable in the adoption of a charter that makes the rights of taxpayers explicit. Most notable in this respect is **Brazil**, which has adopted a national Code of Taxpayers' Rights through Supplementary Law Number 225/2026, in which it lays down legally enforceable rights for taxpayers that are to be observed at all levels of government.

Artificial intelligence (AI) is increasingly transforming tax administrations worldwide, with varying approaches to transparency and governance, as can be seen in section 13. of the report. **Denmark**, for instance, has moved towards greater openness by publishing annual reports detailing its 29 AI-enabled systems and addressing public concerns about the explainability of automated property valuation tools. In contrast, the **United States** shifted to a less comprehensive governance approach, replacing detailed AI guidance with a shorter interim policy and halting efforts to address equity and demographic impacts in its tax processes. These contrasting strategies illustrate the global trend towards AI adoption in tax administration, but also highlight persistent disparities in transparency, documentation and taxpayer safeguards.

0.3. Most significant developments of the year

0.3.1. Identifying taxpayers, issuing tax returns and communicating with taxpayers

Section 1. of the Yearbook has been notably active for this particular year, with a wide range of shifts towards minimum standards and best practices as tax administrations continue to digitalize and make use of e.g. pre-populated returns. This stronger emphasis on digital administration comes with a necessary strengthening of the governance structure, which requires a layered reading of the Yearbook: the choices made in the design of the digital infrastructure in this section e.g. when identifying taxpayers and issuing returns, also have repercussions for how confidentiality is guarded (see section 3.) and how authorities subsequently use AI to analyse the tax returns made by taxpayers.

Within the specific sections of section 1. of the report, it can be seen that these shifts take a material form. In **Costa Rica**, a change in the identification system has made sure that taxpayers are now required to provide more details in the virtual tax office before they are identified, strengthening the identification process.¹ Similarly, **Hungary** began implementing its digital citizenship program that requires authentication through mobile devices.² Two-factor authentication remains the gold standard for authorities to ensure safe use of digital infrastructure.

A critical element in the field of identification of taxpayers within a chain of transactions has to do with the division of liability within that chain. In **Brazil** and **Honduras** negative shifts were reported in this regard, as either administrative practice (**Honduras**) or legislative changes (**Brazil**) have meant that in these cases taxpayers that are not the primary responsible withholding agent can be made responsible for the non-compliance of others.³

Access to information rights has seen a very notable shift towards the minimum standards and best practices over 2025, with a wide range of jurisdictions reporting changes in information being made more freely available to taxpayers and not a single jurisdiction reporting backsliding on these standards. **The Netherlands** reports adoption of the *Wet stroomlijning fiscaal inzagerecht* (Act on Streamlining Fiscal Inspection Rights), aimed at restoring trust and ensuring taxpayers are not disadvantaged vis-à-vis the tax inspector regarding information.⁴

Finally and interestingly, **the Netherlands** reports on increasing compliance burdens for taxpayers as a result of European obligations under the DAC which has seen significant

¹ See section 1.2.

² Id.

³ See section 1.3.

⁴ See section 1.4.

amendments and increases in reporting duties for taxpayers.⁵ This comes against the backdrop of a European trend in which lip service is paid to decreasing compliance for business under the name of “decluttering”, which will be interesting to follow in the upcoming years in the reporting of the Yearbook to check if tangible results are achieved within that space.

0.3.2. The issue of tax assessment

Conducting tax assessments is, according to the best practice of the Observatory on the Protection of Taxpayers' Rights (OPTR), based on a constructive dialogue between tax administration and taxpayer, whereby taxpayers are granted the tools and possibilities to effectively participate in these procedures.

Regarding this constructive dialogue, a wide range of jurisdictions have reported significant positive changes. For example, **Peru** has opened up the possibility for taxpayers to have access to their information during tax assessments and provides that access through digital means.⁶ In **Brazil** a new connection is made between high compliance ratings and the access to enhanced engagement opportunities.⁷

The use of e-filing to speed up assessment and the correction of errors, which is a best practice within the field of tax assessment, has shown positive developments in e.g. **Chile**.⁸ There, online correction systems have been introduced that allow taxpayers to actively steer the assessment and amend past mistakes. In a similar vein, **Costa Rica** has introduced a new virtual tax administration office that helps taxpayers remain in control of their filings and gives them the opportunity to correct mistakes.⁹

A rather mixed picture emerges from the reporting on the minimum standard that requires that repayments that are to be made by the tax authorities should not be made with undue delay. **Cuba** is on the positive side of the line with the system for restitution that is in place, which has a quick automated system and opportunities to claim these payments if they are not made automatically.¹⁰

⁵ See section 1.7.

⁶ See section 2.

⁷ Id.

⁸ Id.

⁹ Id.

¹⁰ Id.

0.3.3. Confidentiality

Confidentiality, especially in the digital age, remains a cornerstone of taxpayers' rights and trust in society at large. As is traditional in the OPTR, there are many developments in this area, which means that this summary of significant developments certainly is not exhaustive. It is therefore advisable to read the sections dedicated to these issues below, as they indicate many more shifts than can be covered here in the general report.

Ensuring the privacy of taxpayers remains a fundamental element of their protection and has evolved from a standard confidentiality pledge to a central issue in managing data. As tax authorities increasingly gather, process and share vast amounts of information – both with public bodies and, occasionally, the public – the safeguarding of taxpayer data grows ever more significant. Recent developments show a mixture of both tightening and loosening of confidentiality standards across jurisdictions, reflecting the ongoing balance between data protection and operational requirements.

Several countries have bolstered their legal and operational frameworks to defend tax-related privacy. **Kuwait** introduced monetary penalties for breaches,¹¹ **Colombia** implemented structured systems with disciplinary and criminal consequences¹² and **Chile** enhanced governance with broader sanctions and reforms.¹³ Likewise, technological measures such as encryption, access controls and secure communications have been embedded in system designs in places such as **Romania and Luxembourg**.¹⁴ There is an increased emphasis on assigning clear responsibility for data protection, establishing swift breach notification requirements and providing compensation for damages, as seen in **Chile, Kenya and Denmark**.¹⁵

However, exceptions to confidentiality are also evolving. Court rulings and legislative actions in countries such as **Argentina and Kenya** stress that exceptions must be narrowly defined and explicitly protected,¹⁶ while other nations such as **Chile and Sweden** are expanding data-sharing channels and statutory exceptions for specific purposes.¹⁷ The debate over public disclosure, such as publishing lists of taxpayers, remains contentious, with some countries strengthening safeguards and others relaxing them. Meanwhile, reinforcing taxpayer rights to access and correct their own data, as demonstrated by **Brazil and the Netherlands**, and

¹¹ See section 3.2.

¹² Id.

¹³ See section 3.4.

¹⁴ See section 3.5.

¹⁵ See section 3.8.

¹⁶ See section 3.11.

¹⁷ See sections 3.2. and 3.3.

developing independent mechanisms for contesting disclosure decisions, highlight the move towards a more transparent and accountable data protection environment.¹⁸

0.3.4. Normal audits

Normal audits are part of the yearly routine of taxpaying but undergo significant changes every year.

Section 3.4.1. deals with the application of the cardinal principles for the protection of rights in the audit procedures. Recent legal and regulatory developments in **Belgium**, **Kenya** and **Spain** have refined the balance between tax authorities' investigatory powers and individual rights. In **Belgium**, the Ghent Court of Appeal clarified that the protection against self-incrimination (*nemo tenetur* principle) applies from the moment tax authorities indicate a punitive sanction may be imposed, limiting the use of will-dependent evidence to tax assessment purposes only. **Kenya's** 2025 Data Protection Amendment Bill narrowed public authorities' access to personal data, requiring the Revenue Agency to justify data requests as necessary and proportionate under statutory requirements. In **Spain**, the Supreme Court ruled that self-incriminating evidence obtained during tax audits can be used in penalty proceedings only if its existence is independent of the taxpayer's will, obliging the Tax Administration to assess the admissibility of such evidence to safeguard the right against self-incrimination.¹⁹

Further recent legislative and judicial developments in **Kenya** and **Luxembourg** have reinforced the procedural safeguards for taxpayers during audits. In **Kenya**, amended tax assessments must now include explicit reasons, providing protection against repetitive audits for the same period. Meanwhile, in **Luxembourg**, the Higher Administrative Court has confirmed that only the Tax Administration may initiate a subsequent audit after an inaccurate tax return, emphasizing that such decisions must adhere to principles of fairness and appropriateness under the relevant tax law.²⁰

After the ECtHR's *Italgomme* judgment, where **Italy** was found in violation and instructed to ensure that tax inspections, audits and site visits are properly justified, the Italian legislature took action. It amended article 12, paragraph 1, of Law Number 212 of 27 July 2000, known as the Taxpayer's Bill of Rights. Specifically, through article 13-bis, paragraph 1, of Legislative Decree Number 84 of 17 June 2025 (later converted, with changes, into Law Number 108 of 30 July 2025), the updated article 12, paragraph 1 now explicitly requires that the Italian tax authorities' authorizations and daily reports, as well as the reasons and conditions justifying any access, must be clearly and thoroughly documented and justified.²¹ This change might enhance convergence towards the standards indicated by ECtHR, but only to the extent that

¹⁸ See section 3.2.

¹⁹ See section 3.4.1.

²⁰ See section 3.4.1.

²¹ See section 3.4.2.

administrative and judicial practice also aligns with an effective scrutiny that limits possible arbitrariness in the exercise of powers by tax authorities. Whereas it is Italy changing its laws this year, this judgment is likely to result in multiple jurisdictions changing their laws on the powers of tax administrations, tying them closer to judicial dialogue (ex ante and ex post) in the exercise of powers. However, the real impact will depend on how strictly judicial interpretation applies it.

The issue of time limits has shown a long history of varying interpretations per jurisdiction, and the convergence on this point is highly cultural and dependent on legal attitudes. Reasonableness is a key consideration here; however, sometimes limits still may feel arbitrary. **Belgium** has changed time limits to seven years (from six or ten years), while **Kuwait** has extended the statute of limitations from five to ten years.

Finally, in general terms, **Kenya** must be mentioned as one of the jurisdictions in this category that has used several legal reforms to overhaul its system of audits and the legal clarity beforehand for taxpayers.²²

0.3.5. More extensive audits

More intensive audits allow for extra scrutiny of the taxpayer in the assessment of the tax position and thus require more detailed attention to the principles applied in tax procedures, which are already found as critical benchmarks in section 4. (normal audits).

An example is the *nemo tenetur* principle, the principle against self-incrimination. In **Belgium**, the Court of Appeal of Ghent ruled on 24 June 2025 that the *nemo tenetur* principle, protecting against self-incrimination, applies from the moment a taxpayer can reasonably expect punitive sanctions, such as tax fines, following action by the tax authorities. While taxpayers must provide will-dependent material for tax assessment purposes (even under penalty), such material cannot be used for imposing administrative fines or criminal penalties, and the court imposed safeguards to ensure this separation. In **Kenya**, article 50(2)(l) of the Tax Procedure Code similarly protects individuals from being compelled to make self-incriminating admissions.²³

In December 2025, **Luxembourg** enacted amendments to its Penal Code and Code of Criminal Procedure to enhance the investigation of economic and financial crimes, especially money laundering and terrorist financing. The new law expands the “mini-investigation” regime, enabling the public prosecutor’s office to authorize certain measures, such as seizures, at an early stage without prior judicial approval, while still requiring later judicial review. Although this aligns Luxembourg’s framework with Financial Aid Task Force

²² See sections 3.4.1.-3.4.5.

²³ See section 3.5.2.

recommendations, the Luxembourg Bar Association criticized the changes for reducing judicial oversight.²⁴

In **Chile**, Law Number 21,713, enacted on 24 October 2025, introduced article 85 ter into the Tax Code, with further guidance provided by Circular Number 02 on 2 February 2025. This new regulation obliges certain financial institutions to report to the Chilean Internal Revenue Service when account holders resident, domiciled or established in **Chile** receive a specified volume of credits – namely, 50 in a single day, week or month, or 100 within a six-month period – from various sources. Furthermore, if there are grounds to suspect income underreporting or another tax violation, the tax authority may request details on credits received during these timeframes. The inaugural report, covering activity since January 2025, was filed in July 2025.

The above shows that, in the field of more extensive audits, the borders between criminal law and tax law are met, which merit careful attention for the protection of taxpayers' rights. Further, it is noticeable that this is a field that is actively shaped by case law, more so than the other reporting fields, because the stakes for taxpayers are higher and the boundaries of the law are tested within these stressful procedures.

0.3.6. Reviews and appeals

Section 6. concerns reviews and appeals reports on another pivotal element of the relationship between taxpayers and the tax administration, namely, the remedies available to taxpayers and the regulation of the procedures in that regard. Its best standards and minimum practices report on several principles that underpin systems based on the rule of law.

In 2025, **Brazil** introduced and put into practice new structured settlement (*transação*) pathways to serve as flexible solutions for protracted tax disputes.²⁵ These approaches facilitate the resolution and regularization of tax debts, leveraging digital models for joining and offering settlement terms tailored to factors such as ability to pay, hard-to-recover debts and low-value liabilities. Acting much like alternative dispute resolution (ADR) mechanisms, these pathways are designed to shorten the duration of disputes and ease the backlog of enforcement cases. **Mexico** followed suit in May 2025, publishing regulations for a Public Center for Alternative Dispute Resolution in Administrative Matters, which provides taxpayers the option to request mediation during proceedings before the Federal Administrative Court.²⁶ Nevertheless, questions remain about whether this mediation tool will apply to disputes over tax assessments, as the tax authority has not yet approved ADR for those cases.

²⁴ See section 3.5.3.

²⁵ See section 6.1.

²⁶ Id.

In **Belgium**, the Brussels Court of Appeal issued a judgment on 28 January 2025 recognizing that the requirement for timely proceedings under article 6 of the ECHR extends to tax cases, particularly when they involve penalties or quasi-criminal elements like tax surcharges.²⁷ The court indicated that a two-year timeline is generally reasonable for tax appeals, but determined that a delay of three-and-a-half years, mostly due to a backlog in the specialized tax chamber, was unwarranted. This ruling highlights the importance of prompt resolution in tax matters and draws attention to ongoing administrative challenges in managing court schedules efficiently.

In **Spain**, the Supreme Court issued two significant judgments in October 2025 that provided important clarification regarding the suspension of tax payments secured by guarantees.²⁸ The Court established that, when a suspension of payment has been approved during the administrative phase and is backed by a guarantee, this suspension should generally remain in effect throughout subsequent judicial proceedings. The exception to this rule occurs only if the court explicitly states valid reasons for not continuing the suspension. In addition, the Supreme Court determined that, when a tax debt has reached the enforcement stage, any interest accrued during the suspension period should not be combined with the enforcement surcharge. This means that taxpayers are protected from having both charges applied simultaneously during enforcement if suspension has already been granted. These rulings offer greater transparency and consistency for taxpayers facing enforcement actions, ensuring fair treatment in the application of suspensions and surcharges.

0.3.7. Criminal and administrative sanctions

Section 7. deals with criminal and administrative sanctions, which as a framework is where the contentious elements of criminal law and tax law meet, which merit more scrutiny of the wielding of governmental powers. The influence of international and supranational courts is also felt more strongly, with taxpayers having options to protect their rights outside the traditional domestic legal paradigm.

The selected highlights below address ongoing tensions in tax penalty systems. As mentioned in the executive summary, this tension also comes from supranational and international courts, with the **European Court of Justice** (ECJ) judgments highlighting the delicate balance between safeguarding taxpayers from excessive sanctions and enabling states to enforce robust punitive measures. The *Genzyński* case illustrates this issue, where Polish law imposed joint and several liability for VAT debts on company board members without requiring proof of fault, yet the ECJ found no breach of fundamental rights provided members could demonstrate diligent management of company affairs.²⁹

²⁷ See section 6.2.

²⁸ See section 6.5.

²⁹ See section 7.1.

The principle of proportionality in tax penalties is evolving across various jurisdictions. In **Chinese Taipei**, reforms have allowed greater discretion for tax officers to impose penalties proportionate to the severity of infractions, moving away from punitive multiples of unpaid tax.³⁰ **Belgium** has also strengthened proportionality, mandating the waiver of minimum surcharges for first offences committed in good faith, with good faith presumed unless disproved.³¹ Meanwhile, **Lithuania** considers cooperation with tax authorities a mitigating factor, potentially reducing penalties even if wrongdoing is denied.³²

Voluntary disclosure programmes are increasingly seen as a way to encourage compliance and reduce sanctions. **Kenya** and **Romania** offer penalty mitigation for voluntary tax disclosures and timely payments,³³ while **Argentina** has enacted legislation to strengthen voluntary disclosure incentives, including mechanisms for extinguishing criminal liability if all dues are paid promptly after charges.³⁴ These developments reflect a broader legislative shift towards encouraging transparency and proportionality in tax enforcement.

0.3.8. Enforcement of taxes

The enforcement of tax payments brings the opportunity for the state to root its engagement with citizens in general principles of care and justice, for example, by showing understanding in moments of (economic) hardship. Section 8. deals with the way in which the state enforces tax payments, especially in extraordinary circumstances.

In 2025, tax payment extension policies became more standardized, with many nations continuing to offer generalized payment deferrals. Unlike previous years, these are less rooted in emergency circumstances. Several countries, such as **Hungary, Kenya, Chinese Taipei and Brazil**,³⁵ have taken concrete steps by enacting laws that permit taxpayers to settle overdue taxes via instalments, tailoring these schemes to individuals' financial capacity and likelihood of repayment.

During the pandemic, governments sought to avoid taxpayer insolvency by introducing measures that aligned with global best practices, offering temporary relief to those facing financial hardship. These interventions could serve as templates for future strategies aimed at preventing bankruptcy. However, not all countries maintained this approach; **New Zealand**, for example, increased its enforcement of bankruptcy and liquidation proceedings against

³⁰ Id.

³¹ Id.

³² Id.

³³ See section 7.2.

³⁴ Id.

³⁵ See section 8.

taxpayers with outstanding debts.³⁶ It will be interesting to see if other jurisdictions will follow suit in the coming years.

Exceptional events, such as natural disasters, demand flexible responses from authorities, particularly regarding tax deadlines. The COVID-19 pandemic led to widespread relief initiatives, but those are, generally speaking, phased out. Natural disasters are thus less of a universal and more of a particular issue, with, for example, **Cuba** responding to Hurricane Melissa by prolonging tax deadlines for affected provinces, thereby demonstrating continued adaptability in the face of adversity.

0.3.9. Cross-border procedures

Cross-border procedures often require extra scrutiny, as critical issues might arise at the intersection between different tax jurisdictions. Therefore, this section of the Yearbook deals in a more detailed way with this special part of the domestic tax systems.

Kenya highlighted its Data Protection Act of 2019 as strengthening individuals' rights, taxpayers included, to be informed about data processing, particularly in relation to tax matters in cross-border situations.³⁷ Conversely, **Luxembourg** reported a setback following the Tribunal Administratif (3e ch.), number 52711, of 9 July 2025, where the court decided that the information holder was not entitled to full disclosure of a foreign request in an information exchange procedure under the Luxembourg-US tax treaty.³⁸ The decision limited the obligation to provide documents only to those actually held or controlled by the addressee, thereby restricting third parties' access and raising concerns about the right to a fair trial.

Several countries have made progress regarding best practices for the exchange of information for tax purposes. **Kenya, Lithuania, Argentina and Bolivia** all indicated positive legislative or procedural changes.³⁹ Kenya's Data Protection Act and implementation of the Common Reporting Standard of the Organisation for Economic Co-operation and Development (OECD) have improved taxpayer rights and procedural safeguards. Lithuania legislated new requirements for financial institutions and service providers to inform individuals in advance about the collection and transmission of their data under EU directives and international treaties. **Argentina** expanded its treaty network through the ratification of the BEPS MLI and new bilateral conventions, while **Bolivia** joined the Global Forum on Transparency and Exchange of Information for Tax Purposes, marking significant steps towards enhanced international cooperation.⁴⁰

³⁶ Id.

³⁷ See. section 9.1.1.

³⁸ Id.

³⁹ Id.

⁴⁰ Id.

The overhaul of the system in **Kenya** means that it is the most active reporting jurisdiction in section 9., which shows a structural tendency in the Yearbook's reporting. Jurisdictions that decide to do such a reconstruction are always overrepresented in a particular year; however, the reporting in section 9. also makes sure to highlight another important fact: some jurisdictions have not (yet) put a system in place for these types of cross-border issues or one that is principled differently, such as in **Romania** and **Chinese Taipei**.⁴¹

Recent developments indicate a positive shift in the adoption and enhancement of Mutual Agreement Procedures (MAPs) across several countries. In **Argentina**, following the ratification of the BEPS MLI via Law Number 27.788, the MAP now includes an arbitration mechanism under Part VI to resolve cases where timely agreement cannot be reached, ultimately ensuring a decision for taxpayers.⁴² **Romania** has amended its Tax Procedure Code through Government Ordinance 11/2025, expanding access to MAPs by allowing cases to be submitted to either competent authority when permitted by treaty, or requesting that the Romanian authority initiate MAPs otherwise, while also standardizing a taxpayer-friendly three-year response deadline.⁴³ **Peru**, with the enforcement of the MLI in 2025, has activated MAPs and implemented its regulatory framework, although taxpayers are not formally parties to the MAPs, and Peruvian authorities are not obliged to inform them of each negotiation stage.⁴⁴ The above shows that the MAPs have made some significant progress in 2025 towards a more effective functioning in a broader number of countries.

0.3.10. Legislation

Striking the right balance between legislation and principles is always a delicate issue in tax matters. Tax legislation fosters a special relationship with legislative principles, most of which aim to increase legal certainty for taxpayers. A pillar of any tax system is the principle of tax legality, which requires the use of legal instruments (generally a law) for the imposition of a tax. This principle guards several other adjacent principles, for example, the principle that taxes are foreseeable through the fact that laws need to be made known to the public, and the principle of non-retroactivity, which seeks to ensure that taxpayers cannot be taxed for actions that were not taxable at the moment that they were performed. Nevertheless, states also have the possibility to use emergency powers or seek the limits of these principles in extreme situations, for example in a natural disaster or war, which allows for special quick legislative procedures. Another axis of tension with these principles might arise when a state aims to curb harmful tax planning, which sometimes requires the use of retroactive instruments.

⁴¹ See section 9.1.

⁴² See section 9.2.

⁴³ Id.

⁴⁴ Id.

The legislative framework also absorbs other responsibilities of the state and needs to take account of general frameworks of law such as for human rights. Interestingly, this year, the yearbook features **Advisory Opinion OC-32/25 of the Inter-American Court of Human Rights**. Several tax measures were assessed when the Court was asked to rule on the impact of climate change on fundamental rights and in broad strokes dealt with environmental taxes, deeming them a legitimate instrument for the implementation of fundamental rights obligations towards the mitigation of climate change, stemming from human rights duties that states have.⁴⁵ It will be interesting to see how the broader proliferation of climate litigation that seeks a more active role for states in mitigating adverse effects of climate change under a human rights rationale might impact tax policies. Countries have not yet reverted to a widespread review of their tax legislation in line with international treaties and the goals iterated in the legal instruments that they have signed up for, as can be seen in the fact that no country has reported shifts in the review of legislation on the basis of rights set out in the International Covenant on Economic Social and Cultural Rights or the UN Sustainable Development Goals.⁴⁶

Concerning the principle of non-retroactivity of tax legislation, case law from **Spain** concerning a VAT case strengthened the rule that, for the assessment of the tax liability, the rule in effect at the time of the tax assessment must be taken as the benchmark to consider the tax liability.⁴⁷

In 2025, as for every year, developments were reported in relation to the use of public consultations by lawmakers. **New Zealand**, for example, has increasingly reverted to its Generic Tax Policy Process, marked by a renewed focus on consultation and policy transparency before drafting legislation. In contrast, **Romania**, though it legally upholds public consultation in lawmaking – including tax policy – has lately favoured swift legislative action via Government Emergency Ordinances, reducing opportunities for public input.⁴⁸

0.3.11. Revenue practice and guidance

Revenue practice and guidance aim to ensure the smooth functioning of tax administration by giving guidance to taxpayers and providing for clarity on tax positions before the duty to pay may arise through the instrument of rulings. These practices have material consequences for the position of taxpayers, as they may adjust or determine their tax position based on these types of guidance. Therefore, the OPTR aims to monitor whether these instruments are applied consistently and within the boundaries of the principles of transparency and legality.

In 2025, the trend towards compliance with minimum standards for taxpayer access to legal materials continued, supported by the digitalization of tax administrations. **Colombia, Kenya**

⁴⁵ See section 10.1.

⁴⁶ See section 10.3.

⁴⁷ See section 10.2.

⁴⁸ See section 10.3.

and Spain made notable progress. **Colombia** expanded its provision of tax rulings and guidance, introduced a consolidated legal framework through Single Resolution 227 and formalized annual regulatory planning with the *Dirección de Impuestos y Aduanas Nacionales* (“National Tax and Customs Directorate”/DIAN) Regulatory Agenda.⁴⁹ **Kenya** reinforced taxpayers’ right to access information, as enshrined in its constitution, thus underpinning transparency.⁵⁰ **Spain** updated and published comprehensive guidance, such as a MAPs guide, to aid taxpayer compliance.⁵¹ **Chile** clarified that, while no recent changes have occurred, it continues to offer broad online access to legislation and practical materials.⁵² Meanwhile, **Chinese Taipei** noted that, although most materials are accessible, some internal audit manuals remain confidential.⁵³

Kenya’s legislation provides for binding advance tax rulings, as outlined in section 68 of the TPA, which states that private rulings issued by the commissioner are legally binding on the commissioner.⁵⁴ In addition, **Kenya** has enhanced this standard by implementing section 69 of the same Act, ensuring that any changes to or withdrawals from public rulings are promptly communicated to taxpayers.⁵⁵ Specifically, if a public ruling that taxpayers have relied on is amended or withdrawn, the notice must be published immediately in two nationally circulated daily newspapers, informing taxpayers that the ruling is no longer binding.

0.3.12. Institutional framework for the protection of taxpayers’ rights

In 2025, several countries have taken steps to recognize and promote taxpayer rights. **Brazil** was already highlighted in section 0.2., but there are more developments in this regard.⁵⁶ In **Argentina**,⁵⁷ the *Administración Federal de Ingresos Públicos* (Federal Administration of Public Revenue; ARCA) has published an extensive list of taxpayer rights online, covering aspects such as respectful treatment, access to information, identification of officials and procedural safeguards; however, these rights lack legal enforceability. **Kazakhstan’s** new Tax Code, effective from 1 January 2026, also includes provisions for taxpayer rights.⁵⁸ Similarly, **Colombia’s** Taxpayers’ and Customs Users’ Ombudsman has released a clear explanatory

⁴⁹ See section 11.2.

⁵⁰ See section 11.2.

⁵¹ Id.

⁵² Id.

⁵³ Id.

⁵⁴ See section 11.3.

⁵⁵ See section 11.4.

⁵⁶ See section 12.2.

⁵⁷ Id.

⁵⁸ Id.

letter detailing taxpayers' rights and obligations on its institutional website, further supporting understanding and transparency.⁵⁹

Developments in 2025 concerning tax ombudspersons highlight contrasting approaches in **Honduras** and **Denmark**.⁶⁰ In **Honduras**, the *Comisionado Nacional Derechos Humanos* (National Human Rights Commission; CONADEH) took a progressive step by publishing its inaugural report on the State of Taxpayer Rights in January 2025, enabling greater scrutiny of taxpayer rights violations and representing a positive move towards transparency and accountability. Conversely, **Denmark** decided to abolish the role of Director of Legal Protection within the Tax and Customs Administration as of 1 April 2026, citing improvements in administrative operations and enhancements to the Parliamentary Ombudsman since 2006. While the Ministry of Finance views these changes as justified by strengthened oversight structures, the removal of an independent legal protection position is seen as a setback for practical taxpayer protection, leaving the Parliamentary Ombudsman as the sole remaining body responsible for oversight.

0.3.13. Artificial intelligence / Automated analytical systems

Reporting on artificial intelligence (AI) and automated analytical systems (AASs) was included for the first time last year. Despite the fact that not all jurisdictions are transparently reporting on the use of these systems, it is appreciable that all jurisdictions are making (some) use of AI or AASs, as all jurisdictions use a wide variety of tools and programmes that already bring their activities within the scope (as, for example, a formula in an Excel sheet already can be deemed an AAS). From that perspective, it will remain interesting to see over the next few years how the transparency of governmental reporting on AI/AASs will develop. There are also overlaps to observe between the different sections, as in section 5.3., for example, it is reported that in **Belgium**, article 105 of the Law of 18 December 2025 allows the tax authorities to directly use and aggregate all data held by the Central Contact Point (the Belgian register of Belgian accounts and financial contracts) in a central data warehouse, in order to perform data mining and data matching processes, including profiling within the meaning of article 4(4) of the GDPR. It shows that the activities carried out under other banners all become relevant once they are also used for analysis with AI/AAS.

Reporting in this section is split into four sections, with the first section describing the general framework quite elaborately, which is necessitated by the new insights that the use and reporting on the use of these technologies give into the activities of tax administrations. **Costa Rica** and **Guatemala**, for instance, have both increased their reliance on big data analytics and AI tools in their tax administrations.⁶¹ However, neither has provided the public with detailed information about how these systems operate, the extent of their use or their potential impact on taxpayers. This lack of transparency highlights the ongoing challenges many

⁵⁹ Id.

⁶⁰ See section 12.3.

⁶¹ See section 13.1.

jurisdictions face in balancing the efficiency gains of AI with the need for openness and the protection of taxpayer rights. It also sheds light on the additional burden that comes with the use of AI/AASs and the duty to keep the public properly informed of the use of those systems. Reporting in the future will hopefully contribute to the analysis of the trends in this field, as the sample will become larger and more consistent over time.

Nevertheless, the currently growing trend towards both innovation and regulatory scrutiny shows very tangible results in the domain of transparency,⁶² with **Denmark** and **Argentina** offering particularly notable examples. Denmark released its first comprehensive report on AI use in tax administration in April 2025, revealing ongoing efforts to address data-protection concerns by updating taxpayer notifications to ensure individuals are properly informed about how their personal data is processed in AI-driven procedures, thus aiming for greater transparency. In contrast, Argentina has adopted widespread use of automated and AI-based systems for compliance control at the national level but provides minimal transparency to taxpayers, as they are not notified when such tools are applied or given insight into the underlying criteria; however, the Province of Cordoba sets itself apart with Law Number 11.015, requiring human validation of AI-supported decisions and upholding taxpayers' right to be informed about AI use, a move that aligns more closely with international best practices but remains unique in the country. These internal Argentinian developments show that account has to be taken of the different settings within states as well.

In terms of human oversight and safeguards, the minimum standard demands that no essential decision that may have a significant impact on a taxpayer should be taken exclusively by AI/AASs. **Spain** has initiated a study to identify potential areas where the use of AI/AASs might be increased but identified this specific minimum standard as a benchmark for its potentially increased use, trying to conform with the OPTR standard *ex ante*.⁶³ The main question in the realm of human oversight, especially with regard to the future, is whether these types of principles are going to develop into enforceable rights. For example, also in **Brazil**, the broad goal of keeping essential decisions in the hands of human decision-makers is formulated.⁶⁴ However, there is no real enforceability of these rights embedded in the national laws yet that creates the opportunity to oppose decisions based on the grounds that no human has been part of the oversight when the decision was made.

The reporting on guidelines and fundamental rights in section 13.4. aims to see whether jurisdictions take account of the catalogues of fundamental rights in their application and roll-out of AI/AASs and whether these rights gain a new scope. That there is a political component to the way in which jurisdictions assess risks but also the rights of citizens is apparent in the **United States**, where there is a clear opposing turn between the 2024 report and the 2025 report. Whereas the 2024 report discussed the standards that were set in 2024 to address the risks of AI/AAS and the use of categories that have a foreseeable likely discriminatory effect

⁶² See section 13.2.

⁶³ See section 13.3.

⁶⁴ *Id.*

on taxpayers, the 2025 United States report highlights this shift in policy, where the 2024 guidance on the use of AI/AASs was still dominantly concerned about equity considerations, but the 2025 guidance omits this earlier emphasis. Further, Executive Order 14151 of 20 January 2025 halts the ongoing efforts at the Internal Revenue Service (IRS) to address racial bias and broader equity goals.

0.4. Methodological remarks

Following the OPTR's working standards and procedures, this Yearbook has been prepared based on the information provided in national reports from 58 countries worldwide,⁶⁵ distributed regionally as presented in Chart A.

Chart A. Surveyed countries per region

Reporters are grouped by country. To the fullest extent possible, these groups of experts are composed of practitioners/taxpayers, tax authorities, academics, tax ombudspersons and members of the judiciary of each surveyed country, with the aim of obtaining a neutral, balanced report on the situation of taxpayers' rights in each jurisdiction. Individual reporters can have more than one affiliation simultaneously (e.g. tax administration and academia). The judicial, academic and tax ombudsperson members of each country group of experts are considered neutral, whereas the taxpayer, tax practitioner and tax administration members are considered not neutral. The national groups of experts for 2025 are as follows:

Country	Position	Name
Argentina	Practitioner	Alberto Tarsitano
Australia	Academic	John Bevacqua
Austria	Tax Administration	Alfred Faller
Bahamas	Practitioner	Olive Stevenson-Clarke
Barbados	Practitioner	Olive Stevenson-Clarke
Bahrain	Academic	Sarah Alsultan
Belgium	Practitioner	Jef Van Eyndhoven
	Academic	Sylvie de Raedt

⁶⁵ It should be noted that, in connection with some countries, two or more national reports were submitted, as indicated further in this section.

Country	Position	Name
	Practitioner	Tomas Marten
Bolivia	Practitioner	Alvaro Villegas Aldazosa
Bosnia and Herzegovina	Academic	Ana Dujmović
Brazil	Practitioner	Paulo Ayres Barreto
	Judiciary	Bianor Arruda
	Academic	Luís Eduardo Schoueri
		Raphael Assef Lavez
Bulgaria	Academic	Stoycho Dulevski
China (People's Rep.).	Academic	Zhengwen Shi
	Tax Administration	Zhiyong Zhang
Chile	Practitioner	Yuri Varela
	Practitioner	Amory Heine
Colombia	Ombudsperson	Sonia Osorio
		Yvonne Carolina Florez Cutiva
		Daniela Carolina Garzon Rey
Costa Rica	Academic	Johnny Pacheco Castro
Croatia	Academic	Nataša Zunic-Kovačević
Cuba	Academic	Reynier Limonta Montero
Czech Republic	Practitioner-Academic	Hana Skalická

Country	Position	Name
Denmark	Tax Administration	Henrik Klitz
	Practitioner	Henrik Peytz
Finland	Academic	Kristiina Äimä
		Eero Männistö
Germany	Tax Administration	Eva Oertel
	Practitioner	Martin Bartelt
	Academic	Daniel Dürrschmidt
Greece	Academic	Katerina Perrou
	Judicial	Ioannis Dimitrakopoulos
Guatemala	Practitioner	Alfredo Rodríguez
		Alejandra Fuentes-Pieruccini
Guyana	Practitioner	Olive Stevenson-Clarke
Honduras	Tax Administration	Cristian Erazo Delgado
	Academic	Roberto Ramos Obando
	Tax Administration	Renato Chavarría Lara
Hungary	Academic	Gabriela Erdos
India	Practitioner	Kuntal Dave
Italy	Practitioner	Pietro Mastellone
		Isabella Cugusi
	Academic	Giovanna Tieghi
Jamaica	Practitioner	Olive Stevenson-Clarke
Japan	Academic	Masato Ohno
Kazakhstan	Practitioner	Anuar Nurakhmet

Country	Position	Name
Kenya	Academic	Bosire Nyamori
	Practitioner	Brian Njenga Kagunyi
Kuwait	Academic	Sarah Alsultan
Lithuania	Practitioner	Marius Grajauskas
		Titas Mikalauskas
Luxembourg	Academic	Aikaterini Pantazatou
Mauritius	Practitioner	Roomesh Ramchurn
Mexico	Practitioner	Diana Bernal Ladrón de Guevara
		Carlos Espinosa Berecochea
Nepal	Practitioner	Shailendra Uprety
		Srijana Adhikari
The Netherlands	Practitioner	Roxana Bos
		Paul Halprin
		Lukas Hendriks
New Zealand	Academic	Adrian Sawyer
Nigeria	Practitioner	Folajimi Olamide Akinla
Norway	Tax Administration	Eileen Monsen

Country	Position	Name
Panama	Practitioner	Edgar Herrera
Peru	Practitioner	Esteban Montenegro Guillinta
	Ombudsperson	Víctor Alberto Zúñiga Morales
Portugal	Practitioner	Rui Camacho Palma
Romania	Academic	Marilena Craciun
Serbia	Academic	Svetislav V. Kostić
		Lidija Živković
Slovenia	Practitioner	Marusa Pozvek
		Igor Angelovski
South Africa	Ombudsperson	Fundiswa Ngqeleni
	Academic	Jennifer Roeleveld
Spain	Ombudsperson-Academic	Javier Martín Fernández
		Jesús Rodríguez Márquez
	Judiciary	Felipe Alonso Murillo
		Manuel J. Lucas Durán
	Academic	Yolanda Martínez Muñoz
Elizabeth Gil García		
Sweden	Practitioner	Lynda Ondrasek Olofsson
	Academic	Eleonor Kristoffersson

Country	Position	Name
Switzerland	Academic	Thierry Obrist
Chinese Taipei	Academic	Huang Shih Chou
Trinidad & Tobago	Practitioner	Olive Stevenson-Clarke
Türkiye	Academic	Billur Yaltı
Uganda	Practitioner	Edward Balaba
United Kingdom	Practitioner	Folajimi Olamide Akinla
United States	Academic	Christine S. Speidel
Uruguay	Practitioner	Gianni Gutierrez
Venezuela	Academic	Melissa Elechiguerra
	Practitioner	Ronald Evans
		David Mongiovi
		Serviliano Abache Carvajal

In addition, two regional units keep track of the development of the jurisprudence of international courts dealing with taxpayers' rights, namely (i) for Europe, one comprising the case-law of the ECtHR and the ECJ; and (ii) for the Americas, one covering the judgments of the Inter-American Court of Human Rights. The regional groups of experts for 2025 are as follows:

Region	Position	Name
Court of Justice of the European Union	Tax Administration-Academic	Katerina Perrou
European Court of Human Rights	Tax Administration-Academic	Felix Desmyttere

Inter-American Court of Human Rights	Practitioner	Patricio Miguel Masbernat Muñoz, Gloria Ramos
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Reporters were asked to provide relevant information in three different ways. First, through Questionnaire 1, reporters were asked to assess assertively (yes/no) the level of practical implementation of legal procedures, safeguards and guarantees associated with taxpayers' rights in domestic law in 82 situations. The answers are presented throughout this Yearbook in pie charts that compile the answers per country.

In cases in which there is more than one report per country, it may be reported that the same country has experienced progress and setbacks in the adoption of a given standard or practice, depending on the different assessments made by the reporters concerned. In those cases, the groups of national reporters were asked to discuss their disagreement internally and, if possible, to align their assessments of a given factual situation. Despite these efforts, agreement was not always possible. In cases of remaining divergences, the different reports from the same country are taken as fractions of the jurisdiction's report to maintain parity between jurisdictions, so that all countries are equally represented. Specifically, each of the two reports from **Brazil** and **Mexico** and **Poland** will have a value of 0.5 for the statistical purposes of Questionnaire 1, as presented in the pie charts, so that each of these countries is represented with an equal value vis-à-vis other countries with single reports. All divergent opinions among reporters of the same country have been reported alongside the pie charts.

This formula aims to give all countries equal weight and to split the input of each country among the various reporters. In other words, where more than one team is involved, or a question has sub-questions, there may be decimals in the findings. All decimal results have been rounded off by (i) dropping all decimals when the first decimal is smaller than or equal to 4; (ii) adding 1 to the rounding digit when the first decimal is greater than 5; (iii) dropping all decimals when the first decimal is 5 and the figure is smaller than its counterpart in the statistical analysis; and (iv) adding 1 to the rounding digit when the first decimal is 5 and the figure is greater than its counterpart in the analysis. Appendix B of this Yearbook compiles all answers reporters provided in this regard.

Second, through Questionnaire 2, reporters assessed assertively (shift towards or shift away from) the level of compliance with 57 minimum standards and 44 best practices to protect taxpayers' rights, grouped into 86 benchmarks. The answers are presented throughout this Yearbook in boxes that state the minimum standard or best practice discussed in each specific section. In cases in which there is more than one report per country, it may be reported that the same country has experienced progress and setbacks in the practical adoption of the minimum standard or best practice, depending on the different assessments made by the reporters concerned. In those cases, different reports from the same country have been identified by a number, as they appear in Appendix B of this Yearbook.

Third, reporters provided an impartial, non-judgmental summary of events occurring in 2023 (legislation enacted, administrative rulings, circulars, case law and tax administration practices)⁶⁶ that grounds each report's assessment of the level of compliance in the above-mentioned benchmarks for the practical protection of taxpayers' rights. The information is presented, editorially selected, throughout this Yearbook. Reporters do not always substantiate their evaluations, which makes it methodologically impossible to report the reasons for divergent assessments in the cases of multiple reports for a single country.

⁶⁶ Only for the purposes of the main texts of sections 1. to 13. (thus thereby excluding the exhibits arranged by minimum standard/best practice) and the Appendices. With regard to Questionnaire 2, specific mention was made of situations in which a shift towards or away recorded in 2024 was not reversed in 2025 and could hence be considered to some extent consolidated.

1. Identifying Taxpayers, Issuing Tax Returns and Communicating with Taxpayers

1.1. General issues

Chapter 1. confirms a sustained shift in the way tax administrations interact with taxpayers. Identification, filing, information flows and day-to-day communication are increasingly mediated through digital portals, automated pre-population and third-party data. This continued digitalization trend, already visible in prior editions of this Yearbook, is now accompanied by a sharper emphasis on identity assurance (preventing impersonation), establishing secure channels (encryption, stronger authentication) and data-driven compliance management (pre-filled returns, e-invoicing ecosystems and the expanding use of platform and intermediary reporting).

A first overarching development concerns the “security-usability trade-off” in taxpayer onboarding and authentication. Several jurisdictions report moves toward stronger identification security methods and higher-assurance digital identities. **Costa Rica**, for instance, tightened onboarding safeguards by requiring more identity data and introducing two-factor authentication or e-signature access to the virtual tax office explicitly aimed at reducing impersonation risks. **Hungary** reports the roll-out of a Digital Citizenship Program that embeds secure mobile access and e-signature functionalities in interactions with public authorities, including the tax administration. **Kenya** links stronger identification controls to the expansion of the Electronic Tax Invoice Management System (eTIMS), which ties compliance verification to real-time e-invoicing/reporting. These developments show that modern taxpayer identification should be guaranteed by building a secure digital identity layer that also structures subsequent communication and filing. At the same time, this section also highlights that safeguards must remain attentive to accessibility and non-discrimination: where systems become more rigid or standardized, they may fail to account for particular sensitivities (e.g. **Bolivia** reports a shift away regarding religious sensitivities in identification).

A second trend concerns the expansion and intensification of third-party data and withholding systems, together with the corresponding taxpayer-rights implications. On the positive side, several reports underscore that, where tax is withheld, taxpayers should not become the residual risk-bearers for third-party failures. **Kenya** reports a strengthened position in practice: unremitted withholding tax is treated as a debt of the withholding agent rather than of the taxpayer. **Chile** also reinforces the allocation of responsibility to withholding or remitting agents. In contrast, negative developments remain visible where taxpayers are exposed to double-payment or joint-liability. **Honduras** reports that taxpayers may lose withholding credits when agents misreport, effectively risking that tax is paid twice; and **Brazil** reports expanding situations of joint liability in contexts including digital marketplaces.

Closely connected is the growing role of intermediaries and platforms as compliance agents, which raises proportionality concerns for both taxpayers and third parties. The **People’s Republic of China** reports new regulations imposing substantial cooperation and reporting obligations on Internet platform companies, including identity and income information of

operators and employees active on their platforms. **Romania** and the **Netherlands** likewise point to an accumulating stack of EU-derived and domestic reporting obligations (including multiple DAC regimes and crypto-asset reporting), directly affecting the complexity of the rules and increasing compliance costs. Against this background, this section documents that proportionality has become an important benchmark: while **Kenya** and **Taiwan** report shifts toward ensuring that third-party obligations are necessary and not excessive, **Brazil, China, Romania** and **the Netherlands** report shifts away from that minimum standard.

Third, and increasingly central to the practical protection of taxpayer rights, is the mainstreaming of pre-populated returns and “assisted” filing. Multiple jurisdictions strengthened pre-filled return mechanics, shifting compliance from taxpayer-entered declarations toward a model where taxpayers verify, correct and approve draft returns generated from third-party and system data. **Hungary** reports eVAT tools that allow review, editing and approval of draft returns; **Kenya** improved pre-filing by combining eTIMS and withholding data; **Romania** advanced a draft VAT return system requiring reconciliation; **Spain** also enhanced pre-population-based filing. These initiatives are generally presented as reducing manual input, lowering error rates and improving the taxpayer’s ability to access and correct information held by the administration. At the same time, they materially increase the importance of meaningful access and rectification rights. Indeed, the taxpayer must have a real (not merely formal) opportunity to inspect, understand and correct underlying data. This is reflected in legislative and administrative moves in countries such as **Chile** (explicit statutory recognition of access to and rectification of data rights in tax matters) and **the Netherlands** (moving toward an “active” right of inspection delivered proactively via digital portals).

Fourth, this section identifies a clear trend toward hardening the security of electronic communication channels, driven by fraud and impersonation risks and the sensitivity of tax data. **Australia** reports administrative enhancements to its tax app focused on real-time protections against impersonation (e.g. instant account locking and real-time messaging). **Costa Rica’s** shift to a new virtual tax administration environment similarly foregrounds two-factor authentication for electronic interactions. **Kenya** reports end-to-end encryption and secure messaging in its iTax portal, explicitly moving away from unencrypted communications. It remains a challenge for tax administrations to ensure that safeguards do not translate into exclusion for those with limited digital capacity.

Cooperative compliance programmes continue to develop. **Brazil** reports a *Programa Receita Sintonia* (cooperative-compliance style pilot) built around compliance rating and differentiated services and benefits, signalling institutionalization of more consensual engagement channels. **Kenya** broadened cooperative-compliance type programmes beyond large taxpayers to include medium taxpayers, aligning with the minimum-standard expectation that such systems operate on a voluntary and non-discriminatory basis. **Romania** reports progress through its cooperative compliance programme for large taxpayers.

Lastly, assistance with compliance obligations is increasingly treated as a core element of taxpayer protection. Several jurisdictions report strengthened assistance for vulnerable taxpayers and those facing barriers to digital compliance. **Australia** introduced a dedicated Vulnerability Framework. **Colombia** implemented DIAN's "Territorial Strategy" to reach remote municipalities via partnerships and video-assistance, and reports outreach/training initiatives, including for indigenous communities. **Kenya** maintains in-person support through Huduma Centres across all counties, complementing an increasingly automated pre-filling approach. **Spain** reports both expanded virtual assistance tools and the intention to use AI-supported demand prediction to tailor taxpayer support to daily needs, alongside practical facilitation measures such as a free invoicing app for compliance with e-invoicing rules.

1.2. Identification of taxpayers

Minimum standard: Implement safeguards to prevent impersonation when issuing a unique identification number.

Shifted towards/improved the minimum standard:

Costa Rica, Kenya

Shifted away from the minimum standard:

Best practice: 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).

Shifted towards/matched the best practice:

Costa Rica, Hungary, Kenya, Kuwait

Shifted away from the best practice:

Minimum standard: The system of taxpayer identification should take account of religious sensitivities.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Bolivia

Bolivia reports a shift away from ensuring that the taxpayer identification system takes account of religious sensitivities. However, it is unclear which measure underpins the reported change.⁶⁷

⁶⁷ See BO: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 2.

Starting in 2025, users registering in the **Costa Rican** virtual tax office have had to provide a broader set of identity details (including the identification number plus document characteristics, date of birth, expiry date and contact information), which are verified by the Tax Administration. Access controls were also reinforced through two-factor authentication (password + one-time short message service code) or via an electronic signature, each providing an additional layer of protection against impersonation.⁶⁸

In 2025, **Hungary** began implementing the Digital Citizenship Program, which provides mobile-phone-based access to interactions with multiple public authorities (including the tax administration). The program includes an electronic signature option, quick-response-code-based identification for private providers, issuance of legally valid digital documents and integrated e-services (e-postal and e-payment), collectively signalling a move toward higher-assurance digital identification and authentication in taxpayer interactions.⁶⁹

Kenya links the reported change in the implementation of the eTIMS as part of the compliance strategy of the Kenya Revenue Authority (KRA). By requiring businesses to use eTIMS with real-time reporting/visibility to the tax authority, the system is perceived as reducing opportunities for misrepresentation.⁷⁰

Kuwait reports a shift towards stronger identification security methods but does not provide further detail in the accompanying summary field for this question.⁷¹

1.3. Information supplied by third parties and withholding obligations

Minimum standard: Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes.

Shifted towards/improved the minimum standard:

Kuwait, Luxembourg

Shifted away from the minimum standard:

Kenya

Best practice: Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax.

⁶⁸ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 1.

⁶⁹ See HU: OPTR Report (2025) (Academia), Questionnaire 2, Question 1. More information can be found on the Official Portal of Digital Renewal Program of the Government of Hungary, at <https://digitalismegujulas.kormany.hu/egyszerusiti-a-jogviszonyok-ugyintezeset-a-nav> (accessed 25 February 2026).

⁷⁰ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 1.

⁷¹ See KW: OPTR Report (2025) (Academia), Questionnaire 2, Question 1.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Brazil, Honduras

The **Brazilian** report indicates that the VAT Tax Reform, Complementary Law 214/2025 introduced or expanded multiple hypotheses of solidary (joint) tax responsibility between third parties and the taxpayer, explicitly including certain operations involving digital marketplaces, which undermines the protective idea that the taxpayer should be excluded from liability when a third party fails to remit withheld tax.⁷²

Chile notes that the Tax Code continues to place responsibility on the withholding agent to remit withheld taxes and adds that Law 21.713 makes (in certain cases) the operator of intermediation platforms responsible for VAT withholding and payment, which is presented as strengthening the framework where the party tasked with withholding or remitting bears the compliance obligation.⁷³

Honduras explains that, even if formal rules suggest no change, practice shifted away: where withholding agents made withholdings but did not report them correctly, amended returns were issued, and the tax authority often disallowed the taxpayer's claimed credit, even where valid withholding certificates existed.⁷⁴ The result is that a person already subject to withholding can be required to pay again because the credit is not recognized; the response also notes that this operational focus on withholdings is reflected in the tax administration's strategic planning.

Kenya states that the TPA classifies unremitted withholding tax as a debt owed by the withholding agent, rather than the taxpayer, which directly supports the best-practice approach that taxpayers should not be held liable when a third party fails to pay over withheld amounts.⁷⁵

Kuwait links the reported change to Law Number 157 of 2024 on taxation of multinational enterprise groups (implementing Kuwait's Domestic Minimum Top-Up Tax (DMTT) in line with the OECD Pillar Two framework). Article 35 introduces an explicit confidentiality sanction: a fine of KWD 5,000 for any persons involved (by virtue of their position or functions) in assessing or collecting the tax or resolving related disputes who disclose taxpayer information

⁷² See BR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 3.

⁷³ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 3.

⁷⁴ See HN: OPTR Report (2025) (Taxpayers / Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 3.

⁷⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 3.

outside cases permitted by law.⁷⁶ This is perceived as reinforcing confidentiality obligations for information collected for tax purposes.

In **Luxembourg**, two developments are notable.⁷⁷ First, Draft Bill 8592 (not yet adopted) is described as bringing Luxembourg law in line with Court of Justice of the European Union (CJEU) Case C-694/20 on the secrecy of persons covered by legal professional privilege in the DAC6 setting: such persons would not report DAC6 information but would inform clients of the clients' reporting obligations.⁷⁸ Second, Luxembourg reports that Law of 19 December 2025 (based on Draft Bill 8546) amended the law governing exchange of information on request (Law of 25 November 2014) to strengthen lawyer-client confidentiality and align with CJEU Case C-432/23, including an explicit prohibition on tax authorities requiring a lawyer (as defined under the legal profession law) to provide information when acting as a third-party holder in connection with professional activities involving legal representation or legal advice, notably where the request originates from another EU Member State.

1.4. The right to access (and correct) information held by tax authorities

Minimum standard: Where pre-populated returns are used, these should be sent to taxpayers to correct errors.

Shifted towards/improved the minimum standard:

Colombia, Hungary, Kenya, Romania, Spain

Shifted away from the minimum standard:

Minimum standard: Provide a right of access for taxpayers to personal information held about them and a right to apply to correct inaccuracies.

Shifted towards/improved the minimum standard:

Chile, Costa Rica, Cuba, Kenya, the Netherlands

Shifted away from the minimum standard:

Best practice: Publish guidance on taxpayers' rights to access information and correct inaccuracies.

Shifted towards/matched the best practice:

Chile, Costa Rica, Kenya, the Netherlands

Shifted away from the best practice:

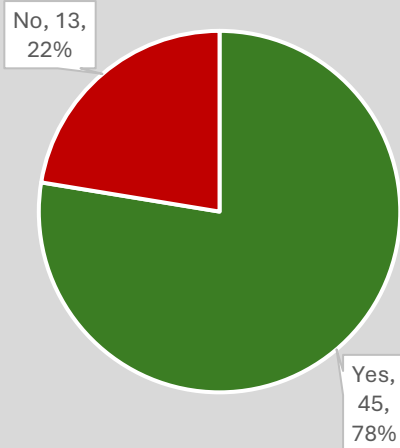
⁷⁶ See KW: OPTR Report (2025) (Academia), Questionnaire 2, Question 3.

⁷⁷ See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 3.

⁷⁸ Available at https://wdocs-pub.chd.lu/docs/Dossiers_parlementaires/8592/20250724_Depot.pdf (accessed 25 February 2026).

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

60 responses



Source: OPTR: Questionnaire 1, Question 1.

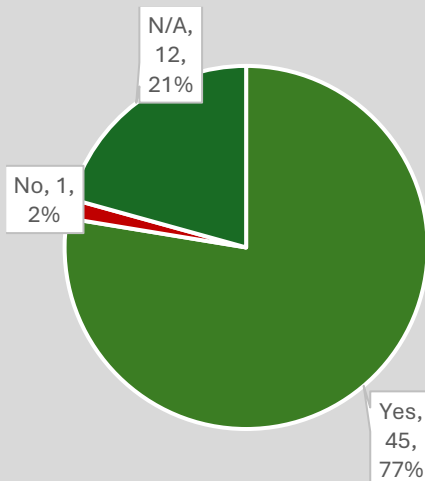
Yes: Argentina, Australia, Austria, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Honduras, Hungary, India, Italy, Japan, Kazakhstan, Lithuania, Luxembourg, Mexico (1), Nepal, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, Spain, Sweden, Switzerland, (Chinese) Taipei, Türkiye, Uganda, United Kingdom, United States, Uruguay, Venezuela

No: Bahamas, Barbados, Bosnia and Herzegovina, Croatia, Guyana, Jamaica, Kenya, Kuwait, Mauritius, Mexico (2), Netherlands (The), New Zealand, South Africa, Trinidad and Tobago

Reports with diverging opinions: Mexico

Chart 2. If yes, can they request the correction of errors in the information?

60 responses



Yes: Argentina, Australia, Austria, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Honduras, Hungary, India, Italy, Japan, Kazakhstan, Kenya, Lithuania, Luxembourg, Mexico (1), Nepal, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, Spain, Sweden, Switzerland, (Chinese) Taipei, Uganda, United Kingdom, United States, Uruguay, Venezuela

No: Türkiye

Not applicable: Bahamas, Barbados, Bosnia and Herzegovina, Croatia, Guyana, Jamaica, Kuwait, Mauritius, Mexico (2), Netherlands (The), New Zealand, South Africa, Trinidad and Tobago

Source: OPTR: Questionnaire 1, Question 2.

Reports with diverging opinions: Mexico

Chile reports that its Personal Data Protection Law now explicitly establishes a right of access and a right to rectification (and also portability) of personal data, and that these rights are applicable to tax matters, thereby reinforcing taxpayers' ability to see what is held about them and to correct inaccuracies.⁷⁹

In 2025, the **Colombian** tax authorities (DIAN) made 7,810,973 pre-populated income tax returns available via their Electronic Information Services and also provided large volumes of pre-populated returns for VAT, national consumption tax, SIMPLE ("El Régimen Simple de Tributación") and consolidated VAT returns for SIMPLE taxpayers. DIAN further reports that it assessed the perceived quality of the pre-populated VAT, consumption tax and individual income tax returns for the first time in a continuous-improvement approach, supporting the idea that pre-populated returns are communicated to taxpayers so they can review and correct errors.⁸⁰

Costa Rica indicates that, with the new virtual tax administration, taxpayers can view the personal data recorded by the tax administration and submit updates/corrections at any time.⁸¹

In **Cuba**, a Law on Transparency of Public Information has been enacted that works alongside the Law on Administrative Procedure, which guarantees access to administrative proceedings and documentation when needed for the defence of rights and interests (notably referenced via article 66.2). In parallel, the Law on Personal Data Protection reinforces access rights by expressly recognizing citizens' rights to access personal data and relevant public information held in public records, files, archives and databases (notably articles 20 and 21). Taken together, these provisions are presented as enabling taxpayers to consult information held about them and correct inaccuracies (and otherwise protect their interests).⁸²

Hungary reports that draft individual income tax returns have been available to taxpayers for several years and highlights the eVAT system (from 2024), which provides (i) a web interface for micro and small businesses to review, amend and accept data offered by the tax authority, and (ii) a machine-to-machine channel for larger companies to prepare and submit VAT

⁷⁹ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 5.

⁸⁰ See CO: OPTR Report (2025) (Tax Administration, Ombudsperson, Judicial officer), Questionnaire 2, Question 4. See also <https://www.dian.gov.co/dian/rendicioncuentas/RendicionCuentasCiudadania/RendicionCuentas2025/Informe-de-gestion-Rendicion-de-Cuentas-2024-2025.pdf> (accessed 25 February 2026).

⁸¹ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 5.

⁸² See CU: OPTR Report (2025) (Academia), Questionnaire 2, Question 5.

returns in automated XML format.⁸³ Crucially, the eVAT system treats these as drafts requiring taxpayer approval, with validations designed to flag errors and warnings, aligning with the minimum standard that taxpayers should receive pre-populated returns to correct inaccuracies.⁸⁴

Kenya indicates that the KRA uses data from the eTIMS and withholding tax certificates to pre-fill taxpayer returns.⁸⁵ In addition, taxpayers can access (and review) their registered details and ledger account information by logging into their personal KRA iTax account, supporting the minimum standard of effective access to personal tax information.⁸⁶

The Netherlands reports adoption of the *Wet stroomlijning fiscaal inzagerecht* aimed at restoring trust and ensuring taxpayers are not disadvantaged vis-à-vis the tax inspector regarding information. A key change is the shift from a passive, request-based system to an “active right to inspection”, where access to case files is granted proactively (through existing digital portals) rather than requiring formal applications. The right is framed around documents relating to an assessment or appealable decision, with access provided no later than the notification date, and it covers a broad set of case-related documents (including internally created and available materials and electronically recorded data). Disclosure is the principle, with possible withholding for “compelling reasons” (e.g. third-party privacy, control strategy, criminal investigations), accompanied by transparency regarding what items were withheld and why. Full implementation is planned via a growth model up to 1 January 2032, phased by tax type (starting with certain income tax categories), with interim discretionary proactive sharing.⁸⁷

Romania notes an early (unsuccessful) attempt in 2021 with pre-filled individual single tax returns but reports significant development for VAT: since 1 August 2024, the tax authority issues pre-filled VAT returns (RO e-TVA) as drafts populated from multiple data streams (e-invoicing, Standard Audit File for Tax (SAF-T), e-Transport and so on). Taxpayers must verify and reconcile the draft with their actual VAT position, and the administrative framework was introduced via Order 3775/2024, later amended by Order 2351/2025, all of which support the minimum standard that taxpayers receive pre-populated returns so they can correct errors.⁸⁸

Spain reports a new assistance modality (DIRECT Income) enabling a predetermined group of taxpayers to file their 2024 personal income tax return (filed April-June 2025) largely on the basis of pre-reported tax data, without needing modifications. Where changes are needed (e.g. personal details, regional deductions or amendments to an already filed return), taxpayers can still access the platform to modify and submit, reinforcing the principle that pre-

⁸³ See HU: OPTR Report (2025) (Academia), Questionnaire 2, Question 4.

⁸⁴ More information is available on the official website: <https://nav.gov.hu/ado/eafa> (accessed 25 February 2026).

⁸⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 4.

⁸⁶ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 5.

⁸⁷ See NL: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 5.

⁸⁸ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 4.

populated returns should be provided in a way that enables correction.⁸⁹

2025 Relevant Communicated Cases – European Court of Human Rights

Case	Case Number 51547/22 (<i>Kocun v. Slovakia</i>)
Date	11 September 2025
ECHR Articles	Article 8
Facts	<p>The case concerned allegations that tax authorities retained personal data identifying individuals as “front men” used to obstruct tax proceedings, following the publication by a private website of a list purportedly originating from a state database. The applicants brought administrative proceedings claiming that the authorities had unlawfully processed their personal data and failed to provide adequate safeguards or remedies. The domestic courts dismissed the claims, finding that the applicants had not demonstrated that the contested list originated from state authorities or that their personal data had in fact been retained by them.</p> <p>The Court declared the applications inadmissible, holding that the applicants had failed to establish any interference by the state with their private life or any procedural unfairness.</p>

⁸⁹ See ES: OPTR Report (2025) (Taxpayers/Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 4.

Case	Case Number 13730/15 (<i>Ceachir v. The Republic of Moldova</i>)
Date	23 October 2025
ECHR Articles	Article 6, § 1
Facts	<p>The application concerns the right to a fair hearing, in particular an alleged violation of the right to adversarial proceedings and equality of arms because of having been unable to access a document regarding the calculation by the Cadastre Agency of the taxes due on immovable property.</p> <p>The Court found a violation of article 6 § 1 of the Convention, holding that the domestic courts had breached the principles of adversarial proceedings and equality of arms by effectively reversing the statutory burden of proof and requiring the applicant to substantiate her claim without access to the decisive evidence held by the tax authorities.</p>

1.5. Communication with taxpayers

Minimum standard: Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception.

Shifted towards/improved the minimum standard:

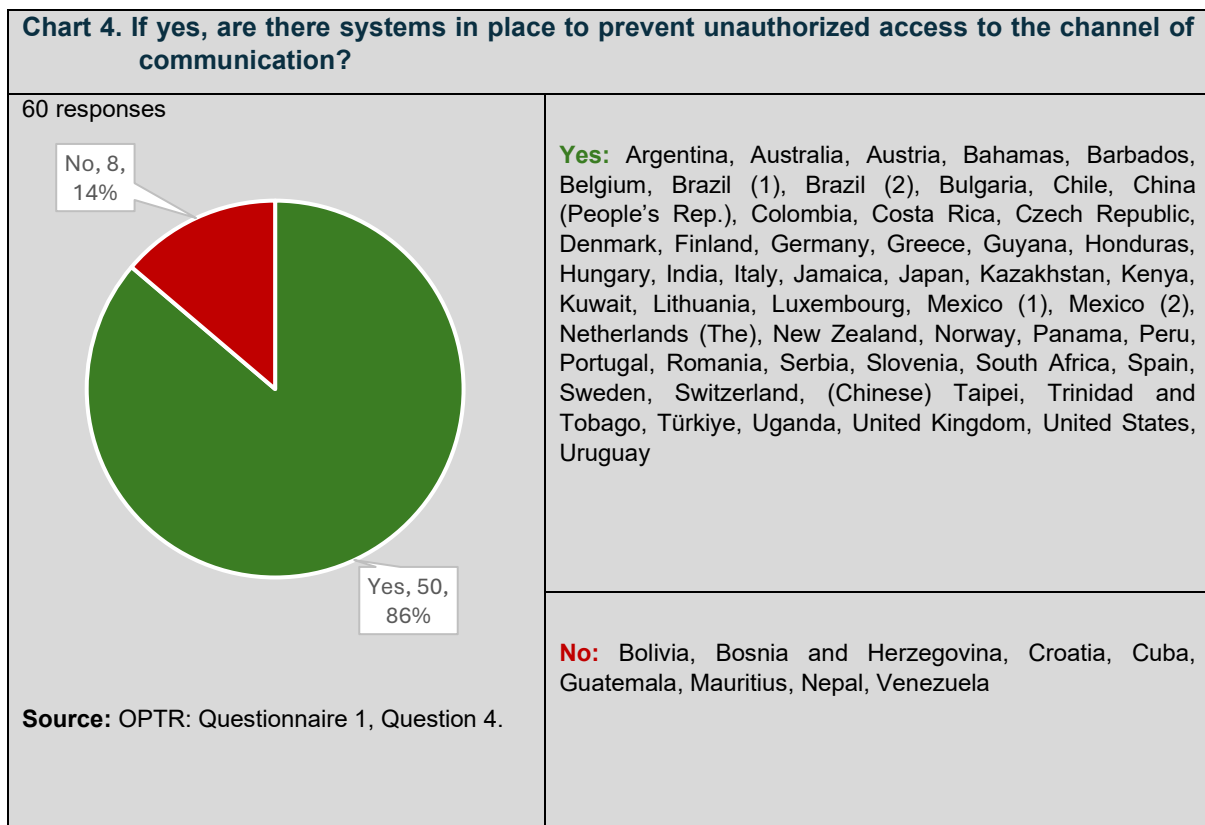
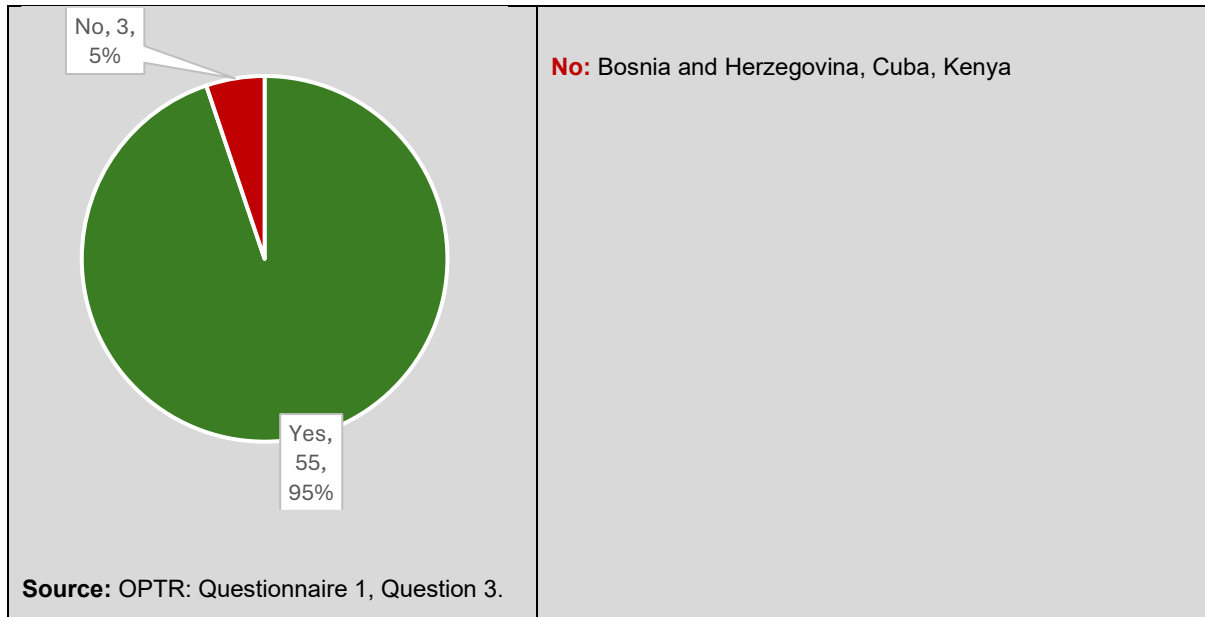
Australia, Costa Rica, Kenya

Shifted away from the minimum standard:

Chart 3. Is it possible in your country for taxpayers to communicate electronically with the tax authority?

60 responses

Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay, Venezuela



Australia reports administrative enhancements to the Australian Taxation Office (ATO) app aimed at improving real-time user protection against impersonation or fraud.⁹⁰ The measures

⁹⁰ See AU: OPTR Report (2025) (Academia), Questionnaire 2, Question 6.

highlighted include instant account locking and real-time messaging, which are presented as practical controls to reduce the risk of unauthorized access or interception in electronic taxpayer communications.⁹¹

In **Costa Rica**, following changes to its virtual tax administration, the use of a two-factor authentication process is expected to reduce impersonation of taxpayers in electronic interactions with the tax administration.⁹²

Kenya reports that, in 2025, the KRA used end-to-end encryption for sensitive data transmissions and relied on secure messaging within the iTax portal, explicitly describing this as a move away from unencrypted communications.⁹³

1.6. Cooperative compliance

Minimum standard: Where a system of “cooperative compliance” operates, ensure that it is available on a non-discriminatory and voluntary basis.

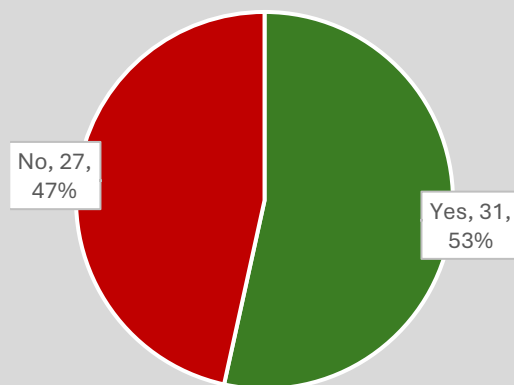
Shifted towards/improved the minimum standard:

Brazil, Kenya, Romania

Shifted away from the minimum standard:

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

60 responses



Yes: Australia, Austria, Belgium, Brazil (1), Brazil (2), Chile, China (People’s Rep.), Colombia, Costa Rica, Croatia, Denmark, Finland, Germany, Guatemala, Italy, Japan, Kazakhstan, Kenya, Lithuania, Mexico (1), Netherlands (The), New Zealand, Norway, Portugal, Romania, Slovenia, South Africa, Spain, Sweden, Switzerland, United Kingdom, United States

No: Argentina, Bahamas, Barbados, Bolivia, Bosnia and Herzegovina, Bulgaria, Cuba, Czech Republic, Greece, Guyana, Honduras, Hungary, India, Jamaica, Kuwait, Luxembourg, Mauritius, Mexico (2), Nepal, Panama, Peru, Serbia, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, Uruguay, Venezuela

⁹¹ For more information: <https://www.ato.gov.au/media-centre/ato-app-puts-protection-in-your-pocket> (accessed 25 February 2026).

⁹² See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 6.

⁹³ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 6.

<p>Source: OPTR: Questionnaire 1, Question 5.</p>	
	<p>Reports with diverging opinions: Mexico</p>

Chart 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?

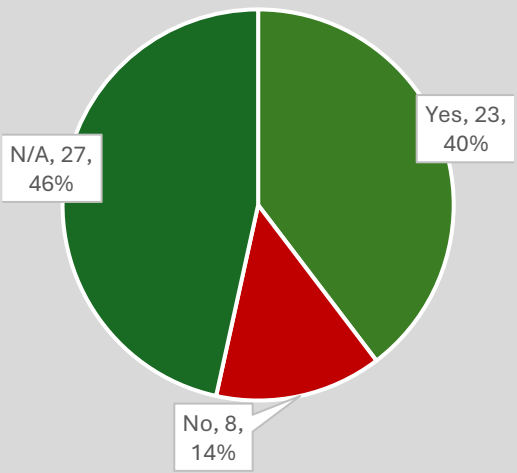
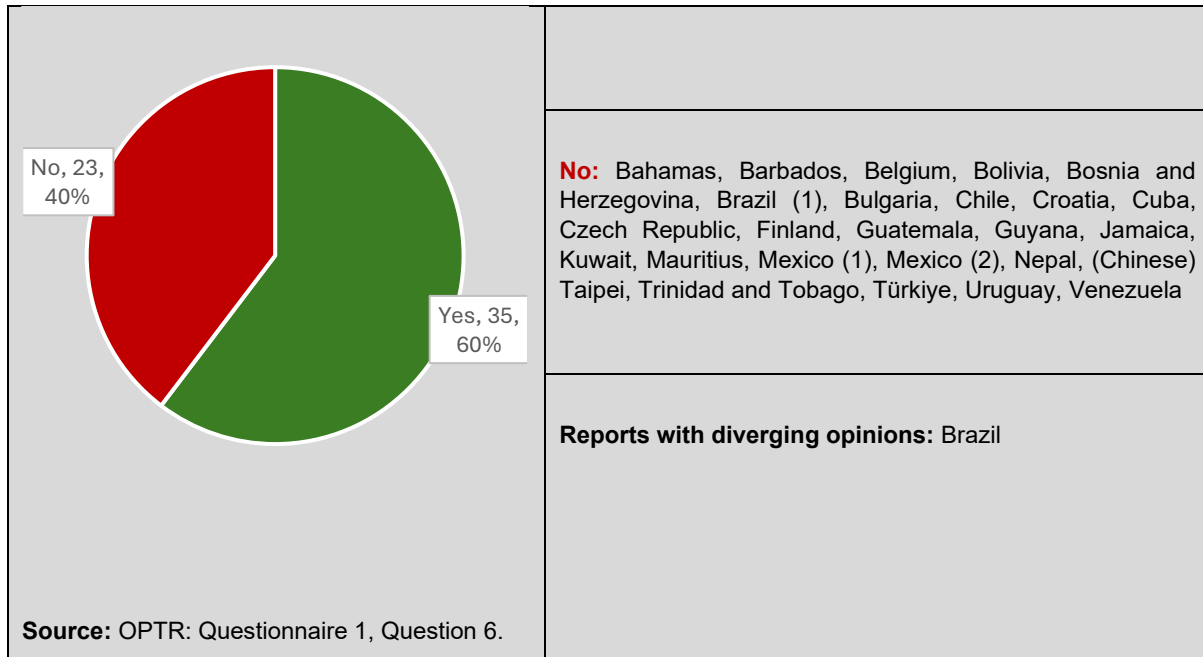
<p>60 responses</p>  <p>Source: OPTR: Questionnaire 1, Question 5A.</p>	<p>Yes: Australia, Austria, Brazil (1), Brazil (2), Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Italy, Japan, Kazakhstan, Kenya, Lithuania, Mexico (1), Norway, Portugal, Romania, Slovenia, South Africa, Spain, Sweden, United Kingdom, United States</p> <p>No: Belgium, Denmark, Finland, Germany, Guatemala, Mexico (1), Netherlands (The), New Zealand, Switzerland</p> <p>Not applicable: Argentina, Bahamas, Barbados, Bolivia, Bosnia and Herzegovina, Bulgaria, Cuba, Czech Republic, Greece, Guyana, Honduras, Hungary, India, Jamaica, Kuwait, Luxembourg, Mauritius, Mexico (1), Panama, Peru, Serbia, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, Uruguay, Venezuela</p> <p>Reports with diverging opinions: Mexico</p>
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Chart 6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate?

<p>60 responses</p>	<p>Yes: Argentina, Australia, Austria, Brazil (2), China (People's Rep.), Colombia, Costa Rica, Denmark, Germany, Greece, Honduras, Hungary, India, Italy, Japan, Kazakhstan, Kenya, Lithuania, Luxembourg, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, Uganda, United Kingdom, United States</p>
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Brazil's *Receita Federal do Brasil* (Federal Revenue; RFB) introduced the *Programa Receita Sintonia*, a cooperative-compliance style pilot built around a compliance rating model and benefits for higher-rated taxpayers (e.g. differentiated service/priorities and a channel aimed at more consensual engagement). While described as a formal step toward cooperative compliance, it is framed as a targeted pilot rather than a universal system. In addition, Brazil reports that Congress approved a national framework that further institutionalizes cooperative-compliance instruments (including national programmes and compliance “seals”), signalling a more structural shift in this direction.⁹⁴

Kenya indicates that in 2025 the KRA broadened the scope of its cooperative-compliance type programmes, which historically focused on large taxpayers, to also include medium-sized taxpayers. This is presented as widening availability across taxpayer segments, consistent with the minimum-standard expectation that cooperative-compliance arrangements should not be confined to a narrow group.⁹⁵

Romania notes that it initiated a cooperative compliance programme for large taxpayers (launched in 2021) and reports this as the basis for its reporting of a “shift towards” assessment under this minimum standard in its questionnaires.⁹⁶

⁹⁴ See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 7.

⁹⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 7.

⁹⁶ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 7.

1.7. Assistance with compliance obligations

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Australia, Brazil, Colombia, Kenya, Spain,

Shifted away from the minimum standard:

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya, Taiwan

Shifted away from the minimum standard:

Brazil, People's Republic of China, Romania

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Cuba, Kenya, Spain

Shifted away from the minimum standard:

Romania

Best practice: 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.

Shifted towards/matched the best practice:

Kenya, Spain

Shifted away from the best practice:

Brazil, Kuwait, Romania, the Netherlands

Minimum standard: Compliance obligations on third parties should only be imposed where necessary and in all cases, and the burden imposed on third parties should be proportionate and not excessive.

Shifted towards/improved the minimum standard:

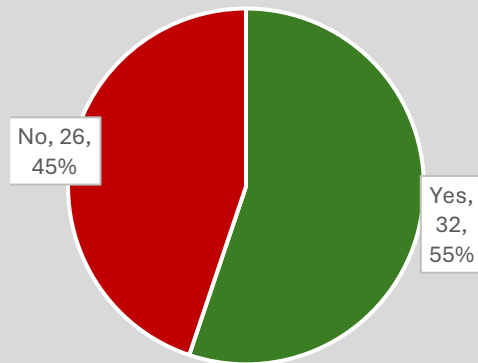
Kenya, Taiwan

Shifted away from the minimum standard:

Brazil, People's Republic of China, Romania, the Netherlands

Chart 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?

60 responses



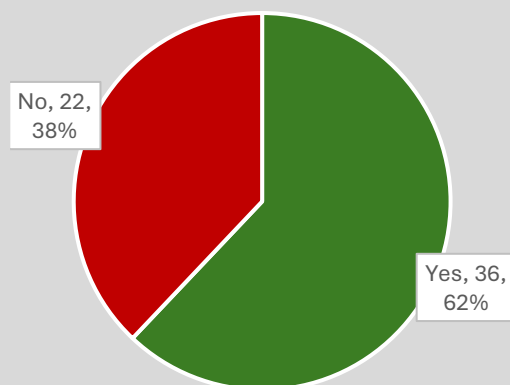
Source: OPTR: Questionnaire 1, Question 7.

Yes: Australia, Austria, Belgium, China (People's Rep.), Costa Rica, Denmark, Finland, Germany, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Lithuania, Luxembourg, Mexico (1), Mexico (2), Netherlands (The), New Zealand, Norway, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, (Chinese) Taipei, Türkiye, United Kingdom, United States

No: Argentina, Bahamas, Barbados, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Croatia, Cuba, Czech Republic, Greece, Guatemala, Guyana, Kuwait, Mauritius, Nepal, Panama, Peru, Portugal, Switzerland, Trinidad and Tobago, Uganda, Uruguay, Venezuela

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

60 responses



Source: OPTR: Questionnaire 1, Question 7A.

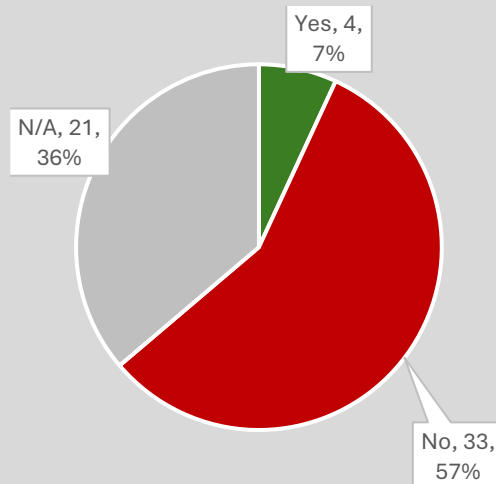
Yes: Australia, Bolivia, Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Honduras, India, Italy, Japan, Kazakhstan, Kuwait, Lithuania, Mexico (1), Mexico (2), Nepal, New Zealand, Norway, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, (Chinese) Taipei, Türkiye, United Kingdom, United States

No: Argentina, Austria, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Costa Rica, Croatia, Guatemala, Guyana, Hungary, Jamaica, Kenya, Luxembourg, Mauritius, Netherlands (The), Panama, Switzerland, Trinidad and Tobago, Uganda, Uruguay, Venezuela

Reports with diverging opinions: Brazil

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

60 responses



Source: OPTR: Questionnaire 1, Question 7B.

Yes: Czech Republic, New Zealand, Peru, Slovenia

No: Australia, Bolivia, Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Croatia, Cuba, Denmark, Finland, Germany, Greece, Honduras, India, Italy, Japan, Kazakhstan, Kuwait, Lithuania, Mexico (1), Mexico (2), Nepal, Norway, Portugal, Romania, Serbia, South Africa, Spain, Sweden, (Chinese) Taipei, Türkiye, United Kingdom, United States

Not applicable: Argentina, Austria, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Costa Rica, Guatemala, Guyana, Hungary, Jamaica, Kenya, Luxembourg, Mauritius, Netherlands (The), Panama, Switzerland, Trinidad and Tobago, Uganda, Uruguay, Venezuela

Australia reports that the ATO introduced a new Vulnerability Framework⁹⁷ designed to support people experiencing vulnerability, particularly in relation to tax matters and accessing ATO services.⁹⁸

Mixed signals have reached the authors from **Brazil**. On the one hand, the reporters indicate that Congress approved a national taxpayer-rights code establishing, as a binding principle, that tax administrations must facilitate and assist taxpayers' compliance (a service-oriented duty that directly supports assistance standards). In addition, Brazil reports that the RFB announced and deployed a CPF-focused chatbot integrated into its virtual assistant (Léo) to improve access to guidance on common CPF-related services and reduce friction for individuals who need support, including via 24/7 automated first-line assistance.⁹⁹

On the other hand, one respondent notes that, under the VAT tax reform, a variety of third-

⁹⁷ The framework can be consulted on the following page: <https://www.ato.gov.au/about-ato/commitments-and-reporting/our-support-for-people-experiencing-vulnerability/our-vulnerability-framework> (accessed 25 February 2026).

⁹⁸ See AU: OPTR Report (2025) (Academia), Questionnaire 2, Question 8.

⁹⁹ See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 8.

party obligations was created, and highlights as particularly burdensome the obligations placed on financial institutions to administer the split-payment procedure.¹⁰⁰ The new VAT compliance requirements in particular only allowed short timeframes for taxpayers to adopt.¹⁰¹ A second respondent adds that congress approved amendments expanding the legal basis for imposing accessory compliance obligations on certain financial/payment-sector intermediaries to support tax monitoring and transparency; they note that proportionality will depend on later implementing regulation and cite *Lei Complementar* n° 225/2026 and related official senate news.¹⁰²

China reports that in June 2025 the State Council approved the Regulations on the Reporting of Tax-Related Information by Internet Platform Companies,¹⁰³ which impose substantial cooperation obligations on Internet platforms. Under these rules, platform companies must report tax-related information to the competent tax authorities, including the identity and income information of operators and employees active on their platforms.¹⁰⁴

Colombia reports that Resolution 216 of 3 June 2025 implemented DIAN's "Territorial Strategy", enabling DIAN to extend assistance to remote municipalities where it lacks direct presence, notably by partnering with local and other public/private entities (e.g. mayors' offices, chambers of commerce, trade associations) to facilitate taxpayer interaction via a video-assistance channel.¹⁰⁵ DIAN frames this as reducing access barriers, with an operational objective of reaching at least 10% of municipalities within the territorial jurisdiction of DIAN's regional offices. Colombia also reports broader inclusion-oriented assistance efforts: 119 training sessions (September 2024-August 2025) with a differential and gender-based approach, and seven educational sessions by the taxpayer ombudsman for indigenous communities to facilitate understanding and compliance.¹⁰⁶

Cuba reports that on 11 November 2025 the Ministry of Finance and Prices adopted Resolution Number 322, extending until 30 November 2025 the deadline for tax obligations originally due in November, for natural and legal persons in Guantánamo, Santiago de Cuba,

¹⁰⁰ See BR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 9; BR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 12.

¹⁰¹ See BR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 11.

¹⁰² See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 9.

¹⁰³ The regulations (《互联网平台企业涉税信息报送规定》) can be consulted on the following page: <https://fgk.chinatax.gov.cn/zcfgk/c100010/c5241238/content.html> (accessed 25 February 2026).

¹⁰⁴ See CN: OPTR Report (2025) (Academia), Questionnaire 2, Question 9; CN: OPTR Report (2025) (Academia), Questionnaire 2, Question 12.

¹⁰⁵ The resolution can be consulted on the following page: https://normograma.dian.gov.co/dian/compilacion/docs/resolucion_dian_0216_2025.htm (accessed 25 February 2026).

¹⁰⁶ See CO: OPTR Report (2025) (Tax Administration, (Tax) Ombudsperson, Judicial Officer)), Questionnaire 2, Question 8.

Granma, Holguín and Las Tunas. The measure was adopted in response to significant material damages and disruptions to communications and electricity following Hurricane Melissa (29 October 2025) and is presented as demonstrating flexibility to safeguard taxpayers' ability to comply under extraordinary circumstances.¹⁰⁷

Kenya reports that the KRA maintains a presence in Huduma Centres across all 47 counties, providing a physical one-stop shop for taxpayers who are unable to use electronic forms independently. This is presented as improving accessibility and practical assistance for taxpayers facing barriers to digital compliance.¹⁰⁸ In addition, the iTax system increasingly auto-fills returns using data from eTIMS, withholding certificates and customs records. This is perceived as easing compliance by lowering manual input requirements and reducing the need for paid assistance, supporting the best-practice objective that taxpayers should be able to meet obligations without excessive cost.¹⁰⁹ The reporter also points to the TPA, Sections 24A and 60, which empower the KRA to request information from third parties, but notes that the framework requires the third party to be given a reasonable amount of time to respond, presented as a proportionality safeguard when imposing third-party compliance obligations.¹¹⁰ Furthermore, the reporter refers to section 25 of the TPA, which empowers the commissioner to extend the time for filing returns or paying tax where a taxpayer demonstrates reasonable cause.¹¹¹ The response frames this as supporting relief in circumstances where compliance becomes excessively difficult, by enabling deadline extensions through the legal framework. Lastly, in June 2025, the National Assembly's Finance Committee rejected Clause 52 of the Finance Bill 2025, which sought to give the KRA unrestricted access to personal financial and mobile-money data without judicial oversight. The rejection is reported as strengthening checks and balances around third-party data access and limiting potentially excessive or disproportionate third-party compliance/data-sharing burdens.¹¹²

A shift away from the best practice was reported in **Kuwait**. According to the reporter, tax compliance obligations apply mainly to corporate taxpayers, and companies are required to engage an audit firm approved by the Ministry of Finance to prepare and submit tax filings and related documentation.¹¹³ The Ministry of Finance publishes an annual list of approved firms. This is presented as moving away from the best practice, because it implies compulsory use of a professional intermediary rather than enabling compliance without mandatory representation.

¹⁰⁷ See CU: OPTR Report (2025) (Academia), Questionnaire 2, Question 10.

¹⁰⁸ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 8.

¹⁰⁹ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 11.

¹¹⁰ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 9.

¹¹¹ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 10.

¹¹² See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 12.

¹¹³ See KW: OPTR Report (2025) (Academia), Questionnaire 2, Question 11.

The report for **Romania** explains that, for individuals, tax procedure law still provides procedural flexibility: use of electronic communication via the Virtual Private Space remains discretionary, and paper-based/in-person methods remain formally available.¹¹⁴ In addition, the reporter lists a broad and growing set of third-party obligations under the Romanian Tax Procedure Code and EU-derived rules, including employer withholding and reporting, financial account reporting under CRS (DAC2) and the Foreign Account Tax Compliance Act (FATCA), mandatory disclosure by intermediaries under DAC6, platform reporting under DAC7 and forthcoming DAC8 crypto-asset reporting. This accumulation is presented as increasing third-party compliance burdens and complexity.¹¹⁵

Spain explains that, under the 2025 Plan on Fiscal and Customs Control, the Tax Administration will study introducing a system (with the help of AI) to predict demand for assistance, so that support can be adapted to real daily needs across both in-person offices and non-face-to-face channels.¹¹⁶ Spain further highlights the development of virtual assistance tools aimed at helping taxpayers meet their compliance obligations, with information made available through the *Agencia Estatal de Administración Tributaria* (Spanish Tax Administration Agency; AEAT) website.¹¹⁷ The reporter also cites Royal Decree-Law 16/2025 (23 December), which exempts from personal income tax the aid granted to persons affected by the forest fires of summer 2025. The measure is presented as a force-majeure-related tax relief response connected to a natural disaster context.¹¹⁸ Lastly, to support compliance with Royal Decree 1007/2023 (VERI*FACTU), the Tax Administration developed a free invoicing app (available since October 2025) enabling self-employed persons, entrepreneurs, professionals and small-volume invoice businesses to generate electronic invoices and transmit records directly to the Tax Administration. Spain also notes acceptance of new payment methods (including card payments and Bizum under secure e-commerce conditions), which is presented as facilitating compliance, especially for foreign citizens.¹¹⁹

Taiwan reports that, from 1 January 2025, the withholding obligation is placed on the paying company rather than the person responsible of the paying company, presented as an adjustment relevant to how third-party compliance obligations are allocated.¹²⁰

¹¹⁴ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 11.

¹¹⁵ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 12.

¹¹⁶ See ES: OPTR Report (2025) (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 8.

¹¹⁷ Further information can be found on the dedicated webpage: https://sede.agenciatributaria.gob.es/Sede/en_gb/ayuda/herramientas-asistencia-virtual.html (accessed 25 February 2026).

¹¹⁸ See ES: OPTR Report (2025) (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 10.

¹¹⁹ See ES: OPTR Report (2025) (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 11.

¹²⁰ See TW: OPTR Report (2025) (Academia), Questionnaire 2, Question 9; TW: OPTR Report (2025) (Academia), Questionnaire 2, Question 12.

The Netherlands points to an increase in information obligations, explicitly referencing Pillar 2 and DAC6, DAC7, DAC8 and changes in how these obligations must be fulfilled.¹²¹ This is indicated as moving away from the best-practice objective because rising and evolving reporting demands can materially increase compliance costs and may make professional support more necessary in practice.

2. The Issue of Tax Assessment

Best practice: Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on the equality of arms.

Shifted towards/matched the best practice:

Bolivia, Brazil, Kenya, Honduras, Peru

Shifted away from the best practice:

Romania

Effective and efficient tax administration should prioritize transparency, predictability and open communication, ensuring that taxpayers understand assessments and have the means to challenge them when necessary. Furthermore, constructive engagement fosters voluntary compliance and prevents arbitrary or overly burdensome tax practices. At the same time, the growing digitalization of tax administrations – as reflected in several national submissions – is increasingly reshaping the assessment process, as automated reporting systems, real-time data exchanges and digital compliance tools both enhance administrative efficiency and redefine the forms through which taxpayers engage with revenue authorities.

Developments reported for 2025 indicate that several jurisdictions are introducing mechanisms aimed at strengthening structured engagement prior to or during the assessment phase.

In **Brazil**¹²² the Federal Revenue Service strengthened dispute-prevention and compliance tools by linking high compliance ratings under the *Receita Sintonia* programme to enhanced engagement opportunities (Portaria RFB Number 511/2025¹²³) and by launching the *Litígio Zero Autorregularização* (“Zero Litigation Self-Regulation”) programme, aimed at encouraging early regularization of tax positions in areas of widespread controversy (Portaria RFB Number

¹²¹ See NL: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 11; NL: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 12.

¹²² See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 13.

¹²³ Portaria Receita Federal do Brasil (RFB) No. 511 of 19 February 2025 (Diário Oficial da União, 24 February 2025). The official news release on the pilot “Programa Receita Sintonia” is available at <https://www.gov.br/receitafederal/pt-br/assuntos/noticias/2025/fevereiro/receita-federal-institui-piloto-do-programa-receita-sintonia-para-estimular-conformidade-tributaria> (accessed 20 February 2026).

568/2025).¹²⁴ National reporters¹²⁵ also indicate that Complementary Law Number 225/2026 introduced the possibility for taxpayers to self-correct errors before a tax assessment is issued, thereby further strengthening preventive interaction between taxpayers and the administration.

Kenya¹²⁶ introduced advance pricing agreements under section 18G of the Income Tax Act, allowing taxpayers engaged in cross-border transactions to reach binding arrangements with the tax authority for periods of up to five years, providing greater certainty in transfer pricing matters while fostering structured engagement between taxpayers and the administration.¹²⁷

Finally, in **Peru**, the Supreme Decree 303-2025-EF regulates remote interactions with the tax administration, including provisions allowing the authority to request user access to taxpayers' accounting systems, with the aim of streamlining audits as part of the broader digitization of public administration.¹²⁸

Other jurisdictions reported policy-oriented developments, suggesting a potential movement toward stronger administrative dialogue, although they do not yet indicate the introduction of structural procedural reforms governing the assessment process.

In **Bolivia**, the inauguration of a new government in late 2025 was accompanied by announcements of a more taxpayer-friendly and investment-oriented approach.¹²⁹

Likewise, reports from **Honduras** refer to instances of administrative engagement, both in the context of the Global Forum visit, during which discussions were held with representatives of the public and private sectors on issues related to tax transparency and access to information,¹³⁰ as well as in relation to operational concerns arising from the implementation

¹²⁴ Receita Federal do Brasil (RFB) No. 568 of 15 August 2025 (Diário Oficial da União, 18 August 2025). The official news release on the "Litígio Zero Autorregularização" program is available at <https://www.gov.br/receitafederal/pt-br/assuntos/noticias/2025/agosto/receita-federal-lanca-inedito-programa-litigio-zero-autorregularizacao-para-impulsionar-a-conformidade-tributaria-no-segundo-semester-de-2025> (accessed 20 February 2026).

¹²⁵ See BR: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 13.

¹²⁶ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 13.

¹²⁷ The legislative amendment introducing Section 18G ("Advance pricing agreement") into the Income Tax Act was enacted by the Finance Act 2025, available at <https://new.kenyalaw.org/akn/ke/act/2025/9/eng%402025-06-25/source> (accessed 20 February 2026).

¹²⁸ Reporters, however, also highlight that, while intended to streamline audits as part of the digitization of public administration, this measure could create risks of potential abuse. See PE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15(S).

¹²⁹ See BO: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 13.

¹³⁰ See Servicio de Administración de Rentas, "Honduras se rezaga en transparencia fiscal: Congreso sigue sin aprobar la Ley de Justicia Tributaria", 8 September 2025, available at <https://www.sar.gob.hn/2025/09/honduras-se-rezaga-en-transparencia-fiscal/> (accessed 20 February 2026).

of the integrated tax information system of the *Sistema Integrado de Información del Servicio de Administración de Rentas* (Honduran Revenue Administration; SIISAR), which generated problems with ex officio amended returns.

National reports for 2025 also highlight jurisdictions where structural features may constrain the effective realization of this best practice.

In **Romania**,¹³¹ the procedural framework continues to rely primarily on administrative control and *ex post* verification rather than cooperative compliance approaches. Although procedural safeguards exist (e.g. the right to be heard and the obligation on the tax authority to issue reasoned decisions), taxpayers remain in a structurally weaker position due to the extensive investigative powers and the presumptive correctness of the tax authority's findings. Furthermore, the increasing reliance on digital reporting systems (e.g. SAF-T, e-Factura) has shifted interactions toward automated enforcement, limiting early engagement and meaningful dialogue.

The 2025 reporting cycle suggests a more positive overall direction compared with the swinging landscape described in 2024.

Best practice: Use e-filing to speed up assessments and the correction of errors, particularly systematic errors.

Shifted towards/matched the best practice:

Chile, Costa Rica, Kenya, Romania, Spain

Shifted away from the best practice:

None

The widespread adoption of electronic filing has become a defining feature of modern tax administration. Measures such as electronic invoicing, digital taxpayer portals and the progressive transition toward fully digital submission of tax documentation reflect sustained efforts by jurisdictions worldwide to streamline administrative procedures and improve interaction between taxpayers and revenue authorities. While these developments have sometimes increased reporting obligations, they have also significantly enhanced administrative efficiency by enabling instant submission, automated validation and faster processing of assessments, thereby reducing delays and facilitating the timely correction of errors and issuance of refunds.

Developments reported for 2025 indicate that several jurisdictions are further consolidating the use of electronic filing infrastructures and automated compliance mechanisms.

¹³¹ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 13.

National reports show a positive shift in **Chile**,¹³² where the tax authority – while continuing to rely on electronic filing systems (mainly for income tax, VAT and withholding obligations) – has also improved automatic validation systems designed to detect inconsistencies and introduced online correction mechanisms allowing taxpayers to rectify errors immediately without the need for in-person procedures, thereby accelerating the resolution of discrepancies.

Similarly, **Costa Rica**¹³³ introduced, in 2025,¹³⁴ a new virtual tax administration office requiring the use of electronic filing for procedures, information requests and taxpayer interactions, with the objective of simplifying compliance and enabling faster assessment and resolution of cases.

Finally, in **Kenya**,¹³⁵ the Finance Act 2025 amended the TPA to empower the Cabinet Secretary to waive penalties and interest where non-compliance is caused by errors in the electronic filing system, thereby reinforcing the reliability of digital submission tools and supporting their continued use.¹³⁶

Other jurisdictions also focused on expanding automated reporting mechanisms.

In **Romania**, since August 2024, the tax authority has issued pre-filled drafts of VAT returns for registered businesses populated with data drawn from electronic invoicing systems, the SAF-T, the electronic transport monitoring system and other electronic sources,¹³⁷ so that taxpayers must only verify and reconcile these drafts with their actual VAT returns. Additionally, from 2026, individuals will also receive pre-populated income tax returns, further embedding automated reporting within the assessment framework.¹³⁸

¹³² See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 14.

¹³³ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 14.

¹³⁴ For further details, see *Dirección General de Tributación, Resolución MH-DGT-RES-0018-2025* (8 July 2025), *Lineamientos para la presentación de solicitudes de información, peticiones y consultas tributarias ante la Dirección General de Tributación por medio de la oficina virtual del Sistema de Administración Tributaria* (Guidelines for submitting requests for information, petitions and tax inquiries to the General Tax Directorate through the virtual office of the Tax Administration System), available at https://pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=104891&nValor3=147517&strTipM=TC (accessed on 20 February 2026).

¹³⁵ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 14.

¹³⁶ The Finance Act 2025 (Act No. 9 of 2025), amending the TPA, is available at <https://new.kenyalaw.org/akn/ke/act/2025/9/eng%402025-06-25/source> (accessed 20 February 2026).

¹³⁷ See National Agency for Fiscal Administration (ANAF), Order No. 3775/2024 approving the model and content of the “Pre-filled RO e-VAT return” (Decont precompletat RO e-TVA), as amended by Order No. 2351/2025, available at <https://legislatie.just.ro/Public/DetaliuDocument/290665> (accessed 20 February 2026).

¹³⁸ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 14.

Similarly, **Spain** introduced a new digital assistance service (called *Renta Directa*)¹³⁹ allowing a predefined group of taxpayers to file their personal income tax returns on the basis of pre-reported tax data, while maintaining the possibility of online modification and resubmission where corrections are required.¹⁴⁰

These recent developments build on the momentum identified for 2024, when several countries started endorsing e-filing through new legislation and case law.

In **Luxembourg**, as of 1 January 2025, the Law Number 8388 of 11 December 2024 has extended mandatory e-filing for directors' fees withholding tax returns.¹⁴¹

The **United Kingdom** has opened volunteer participation in the Making Tax Digital for Income Tax program, which introduces a new system for reporting income and expenses for traders and landlords. This initiative, set to become mandatory in phases starting from 6 April 2026, aims to streamline tax reporting through digitalization. Under this system, sole traders and landlords will be required to use compatible software to digitally record their business income and expenses, submit quarterly updates to His Majesty's Revenue and Customs (HMRC), file their tax return and settle any tax due.¹⁴²

Minimum standard: Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities.

Shifted towards/improved the minimum standard:

Brazil (Acedemia), Cuba, Guatemala, Spain

Shifted away from the minimum standard:

Brazil (Taxpayers/Tax Practitioners), Kenya, Romania

Ensuring that tax refunds are processed promptly and without unnecessary formalities is a key principle of efficient and effective tax administration. Delays in repayments impose financial burdens on taxpayers (particularly businesses operating with tight margins where cash flow is paramount) and can undermine trust in the tax system. Given the structure of major taxes, some level of overpayment is unavoidable. To address this, tax administrations should increasingly adopt automated refund processes and risk-based verification systems. Indeed, the ongoing digital transformation of tax administrations and of assessment procedures could play a crucial role in streamlining refund processes, as advanced

¹³⁹ See the official webpage of the Spanish Revenue Authority (*Agencia Estatal de Administración Tributaria*) on the "Renta DIRECTA" service, available at https://sede.agenciatributaria.gob.es/Sede/en_gb/irpf/campana-renta/servicios-ayuda-confeccionar-renta/renta-directa.html (accessed 20 February 2026).

¹⁴⁰ See ES: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 14.

¹⁴¹ See LU: OPTR Report (2024) (Academia), Questionnaire 2, Question 14.

¹⁴² See <https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/introduction> (accessed 4 March 2025) and UK: OPTR Report (2024) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 14.

technologies should be deployed not only to identify fraudulent claims, but also to ensure that legitimate refunds are processed without undue delay.¹⁴³

Recent submissions for the 2025 reporting cycle indicate that this minimum standard has gained significant momentum compared with the relatively static situation reported in the previous cycle. Several jurisdictions have indeed reported legislative reforms and administrative measures, as well as judicial developments affecting the handling and timing of tax refunds.

As for **Brazil**, academic submissions¹⁴⁴ indicate that the *Receita Sintonia* programme (already mentioned above)¹⁴⁵ introduced a differentiated-treatment model under which high-compliance taxpayers benefit from prioritized handling in their interactions with the Federal Revenue Service, including faster analysis of restitution and reimbursement requests, thereby accelerating repayments for this segment of taxpayers. At the same time, however, submissions from tax practitioners¹⁴⁶ noted that Constitutional Amendment Number 136/2025¹⁴⁷ introduced some restrictions on tax repayments, particularly affecting municipal and state taxes.

Further developments were reported in **Guatemala**, where Congress enacted Decree Number 17-2025 establishing a law aimed at facilitating tax refunds and improving both the timing and procedures for granting repayments.¹⁴⁸

In **Spain**, a Supreme Court judgment of 29 September 2025¹⁴⁹ clarified that, when the tax administration regularizes a taxpayer's position in cases involving unduly deducted input VAT, it must also determine entitlement to any corresponding refund within the same procedure,

¹⁴³ See OECD (2024), *Tax Administration 2024: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, pp. 57-58, available at https://www.oecd.org/en/publications/tax-administration-2023_900b6382-en/full-report.html (accessed on 2 March 2025), which highlights that the majority of administrations pay out VAT refunds almost immediately.

¹⁴⁴ See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 15.

¹⁴⁵ Receita Federal do Brasil (RFB) No. 511 of 19 February 2025 (Diário Oficial da União, 24 February 2025). The official news release on the pilot "Programa Receita Sintonia" is available at <https://www.gov.br/receitafederal/pt-br/assuntos/noticias/2025/fevereiro/receita-federal-institui-piloto-do-programa-receita-sintonia-para-estimular-conformidade-tributaria> (accessed 20 February 2026).

¹⁴⁶ See BR: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15.

¹⁴⁷ Amendment No. 136/2025 is available at https://www.planalto.gov.br/ccivil_03/constituicao/emendas/emc/emc136.htm (accessed 20 February 2026).

¹⁴⁸ See GT: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15.

¹⁴⁹ The judgment is available at [STS, a 29 de septiembre de 2025 - ROJ: STS 4070/2025](https://www.sts.gob.es/sts/STS_4070/2025) (accessed 20 February 2026).

without requiring a separate claim, thereby reinforcing the principle of full regularization and reducing procedural obstacles to repayment.¹⁵⁰

Finally, in **Cuba**, national submissions highlighted an established mechanism for restitution which effectively provides for the refund of undue payments either automatically or upon request and allows taxpayers up to one year to claim refunds where they are not processed *ex officio*.¹⁵¹

By contrast, some countries have struggled with this minimum standard, pointing to potential constraints affecting the speed of refunds.

In **Kenya**, the Finance Act 2025 amended section 47(3) of the TPA¹⁵² by extending the period for the commissioner to notify the taxpayer of the decision on a refund application from 90 to 120 days, thereby modifying the statutory timeline governing refund decisions.¹⁵³ Furthermore, as to **Romania**, the national report¹⁵⁴ describes the existing legal framework governing the refund of overpaid taxes under article 168 of the Tax Procedure Code¹⁵⁵ as shifting away from the operational objectives reflected in this minimum standard.

Chart 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?	
60 responses	<p>Yes: Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Chile, China (People’s Rep.), Costa Rica, Denmark, Germany, Greece, Guatemala, Guyana, Honduras, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Portugal, Slovenia, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay, Venezuela</p>

¹⁵⁰ See ES: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15.

¹⁵¹ See CU: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15.

¹⁵² The Finance Act 2025 (Act No. 9 of 2025), amending the TPA, is available at <https://new.kenyalaw.org/akn/ke/act/2025/9/eng%402025-06-25/source> (accessed 20 February 2026).

¹⁵³ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 15.

¹⁵⁴ RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 13.

¹⁵⁵ Under this provision, refunds are generally made upon request, with limited automatic refunds in specific cases, including annual personal income tax settlements (within 60 days) and excess amounts collected through garnishment (within 5 working days). Amounts below RON 10 are normally retained for future compensation unless repayment is requested, and refunds are first offset against outstanding tax liabilities before any balance is paid.

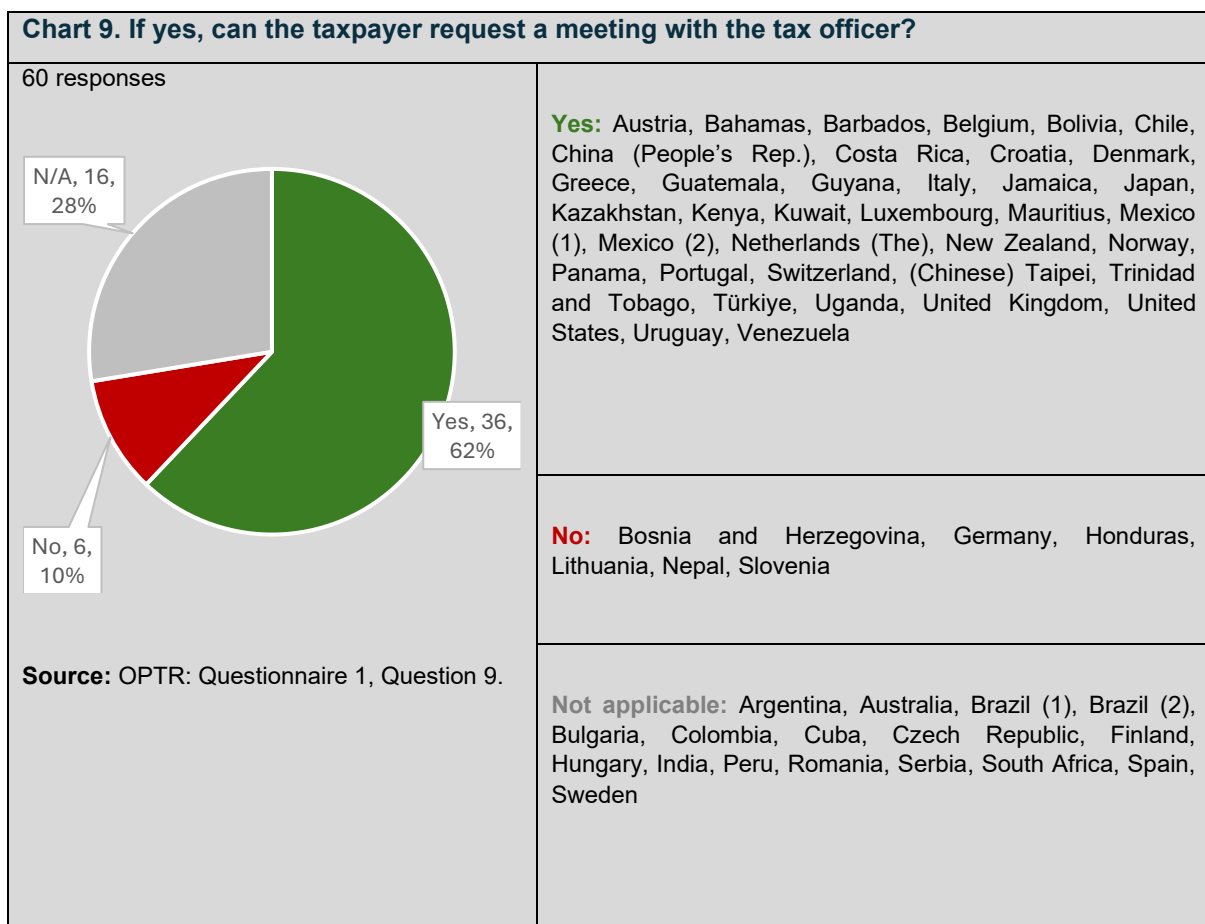
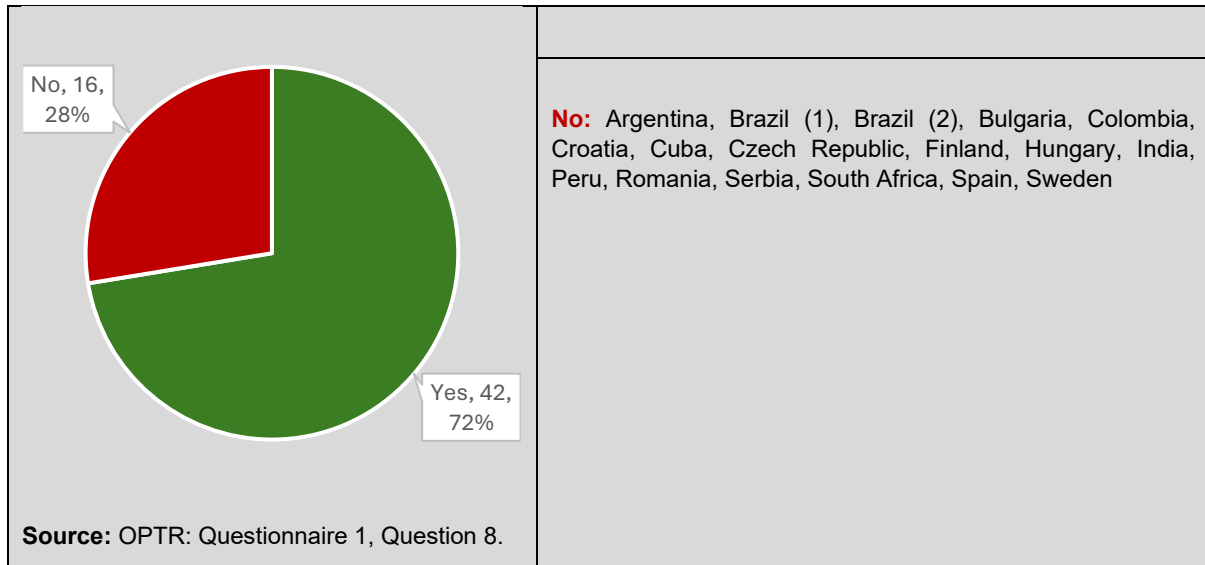
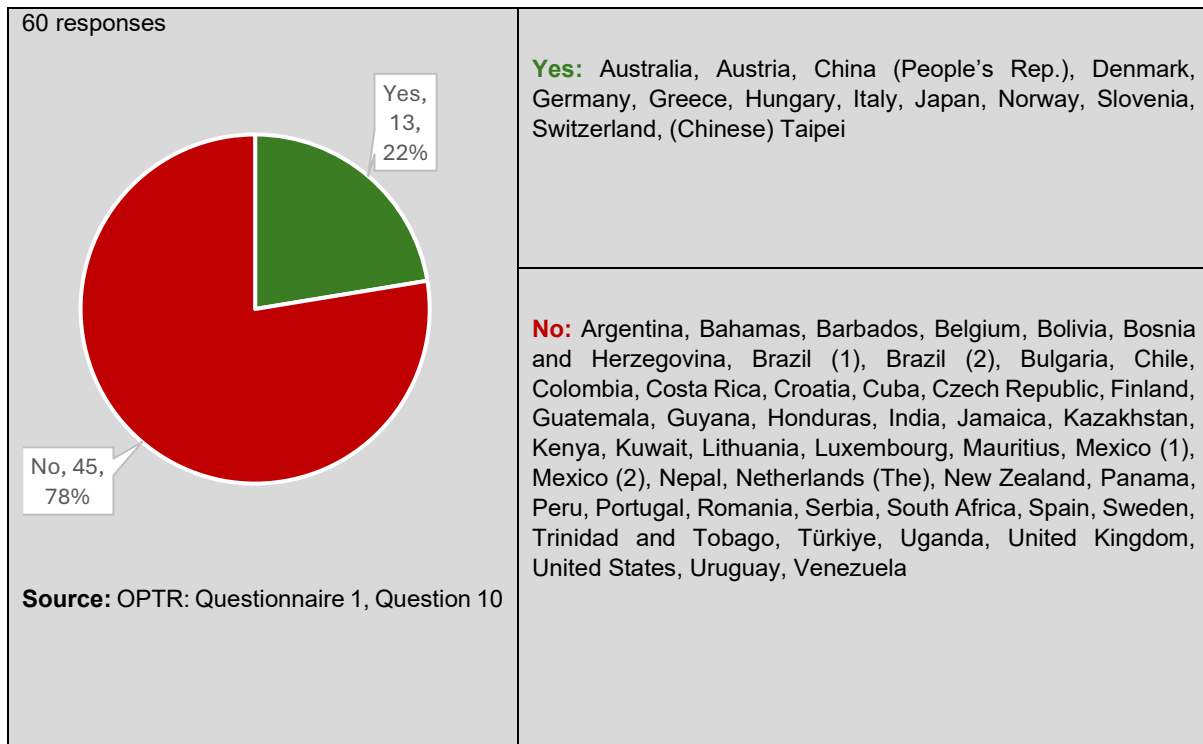


Chart 10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them?



3. Confidentiality

3.1. General issues

Taxpayer confidentiality remains a crucial aspect of taxpayer protection. It operates not only as a traditional privacy and secrecy guarantee, but increasingly as a broader data-governance issue. As tax administrations collect more data, rely on more digital channels and exchange information more intensively with other public bodies (and, in some cases, the public), confidentiality becomes increasingly important. This section records several shifts, both towards and away from minimum standards and best practices.

The first trend is the continued hardening of the legal framework protecting tax-held data. Several jurisdictions strengthened privacy and confidentiality guarantees and, importantly, the consequences attached to unauthorized disclosure. **Kuwait** introduced a specific monetary sanction for confidentiality breaches in its Pillar Two/DMTT legislation. **Colombia** consolidated privacy/security governance within DIAN through a structured management system, backed by disciplinary (and potentially criminal) consequences for unauthorized disclosure. **Chile's** developments similarly reflect a move toward stronger protection through the combination of tax-official confidentiality duties with broader data-protection sanctions and governance reforms.

A second trend is the operationalization of confidentiality through security controls. This section shows a clear trend toward embedding confidentiality in systems design through technical measures such as encryption, role-based access controls, stronger authentication,

audit trails and secure transfer channels. **Romania**, for example, reports strengthened access restrictions via explicit role-based access controls, stronger authentication and cryptographic access credentials for encrypted data in digital environments. **Spain** reinforced purpose-limited access controls in inter-agency data exchange, with safeguards against conflict-of-interest access and an emphasis on traceability and audits. **Luxembourg** tightened administrative practice for electronic exchanges by prohibiting certain email notifications on tax-secrecy and General Data Protection Regulation (GDPR) grounds and requiring a secure “one-time exchange” channel.

There is also growing attention to who is responsible for data protection in the tax administration, how breaches are investigated and what rights taxpayers have when confidentiality fails. This section shows shifts toward senior-level responsibility (e.g. the appointment/requirement of data protection officers in **Chile** and strengthened oversight capacity in **Kenya** through the Office of the Data Protection Commissioner’s mandates and expanded presence). It also records advances in the remedial layer: **Chile’s** Personal Data Protection Law explicitly recognizes notification of security incidents and compensation for damages, while **Kenya** reports a structured breach-notification model requiring notification of the Data Protection Commissioner within 72 hours and, where high risk exists, notification to the affected individual without delay. **Denmark’s** case law developments (in a GDPR compensation context) similarly reflect the gradual concretization of compensation standards for non-economic harm following unauthorized disclosure caused by insufficient security measures.

At the same time, this section highlights the relevance of exceptions to confidentiality, which is where many of the reported shifts occur. Two sub-trends emerge here. On the one hand, several developments reaffirm that exceptions must be narrow, explicit and safeguarded. **Argentina’s** Supreme Court, in a 23 October 2025 decision, emphasized that tax secrecy protects taxpayer-provided information from disclosure to third parties except where expressly enumerated in tax law and underscored that broadening exceptions is a legislative policy choice rather than something to be expanded ad hoc. **Kenya’s** parliamentary rejection of a proposal that would have granted the tax administration unrestricted access to personal data (including banking and mobile-money transactions) similarly illustrates resistance to open-ended derogations. On the other hand, this section reports expanding channels of information flow that may strain confidentiality. **Chile** is reported as moving away from narrowly framed exceptions by introducing a new legal basis for systematic reporting by financial institutions of certain account-credit information to the tax authority, coupled with “on-request” access where underreporting is suspected. **Sweden** introduced a new statutory secrecy exception allowing broader information sharing between public authorities (including for specified purposes such as crime prevention).

A particularly visible manifestation of this tension is the recurring (and increasingly regulated) practice of public disclosure (or so-called “naming and shaming”). This section notes both strengthening safeguards and moves in the opposite direction. **Kenya** is reported as strengthening protections (including in relation to preventing publication of personal contact

data), and **Romania** is reported as aligning with best-practice approaches that avoid disclosing risk-creating personal data. By contrast, **Costa Rica** reports a shift away from safeguard expectations as a newly introduced law obliges the publication of a list of certain large taxpayers without giving taxpayers an opportunity to be heard before publication, raising concerns about due process safeguards around reputationally harmful disclosure. Importantly, this section also illustrates that disclosure safeguards can potentially intersect with criminal/enforcement contexts: **Brazil's Superior Tribunal de Justiça** (Superior Court of Justice; STJ) reinforced the need for independent judicial control before law enforcement can access certain sensitive financial intelligence reports.

It is important to note that confidentiality should not operate against taxpayers themselves. **Brazil** reports legislative reinforcement of taxpayers' right to access their information and request corrections, while **the Netherlands** is reported as moving toward an "active" right of inspection delivered via digital portals. **Kenya's** creation of a specialized, independent appellate forum for disputes about disclosure of personal data to third parties demonstrates that data-protection enforcement mechanisms are becoming part of mainstream litigation.

3.2. Guarantees of privacy in the law

Minimum standard: Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorized disclosures (and ensure sanctions are enforced).

Shifted towards/improved the minimum standard:

Brazil, Chile, Colombia, Kenya, Kuwait, Luxembourg, Romania

Shifted away from the minimum standard:

Brazil indicates that Complementary Law 225/2026 introduced additional guarantees regarding taxpayer data protection, which is reported as moving the framework towards stronger confidentiality and protection standards (including, in principle, clearer legal safeguards around the handling of taxpayer data).¹⁵⁶

Chile reports that the Tax Code continues to require confidentiality from Chile's tax officials regarding taxpayer information and that the Personal Data Protection Law (2025) introduced administrative and criminal sanctions for public officials who disclose personal data without authorization.¹⁵⁷

Colombia explains that Resolution Number 212 of 19 May 2025 adopted DIAN's *Sistema de Gestión de Seguridad y Privacidad de la Información* (Information Security and Privacy

¹⁵⁶ See BR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 16.

¹⁵⁷ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 16.

Management System; SGSPI),¹⁵⁸ integrating and consolidating DIAN's information security and privacy policy (issued in 2016, updated in 2024), a 2023 manual, a risk-management guide and related instruments. The framework applies across DIAN officials, contractors, third parties and relevant state entities handling DIAN information assets, regardless of medium or location. Colombia also notes that unauthorized disclosure can trigger disciplinary liability and potentially criminal liability (referencing Law 1952 of 2019 and Law 599 of 2000).¹⁵⁹

Kenya reports that the Data Protection Amendment Bill, 2025 was introduced to strengthen the Data Protection Act, notably by introducing a Data Protection Appeals Tribunal aimed at improving enforcement and compliance.¹⁶⁰

Kuwait reports that Law Number 157 of 2024 (implementing Kuwait's DMTT in line with OECD Pillar Two) introduced a monetary sanction for confidentiality breaches: article 35 provides a fine of KWD 5,000 for any person involved (by position, function or duties) in assessing or collecting the tax or resolving disputes regarding who discloses taxpayer information outside legally permitted cases, thereby reinforcing confidentiality with an explicit sanction.¹⁶¹

In **Luxembourg**, the Law of 19 December 2025 (Bill 8546) established *transfert sécurisé de données* (secure data transfer) from the Direct Tax Administration to the Land and Topography Register to align registry entries with real-estate valuation files while exhaustively listing the specific personal data elements that may be transferred (e.g. identity, address, defined property and dossier information).¹⁶²

Romania states that article 11 of the Tax Procedure Code establishes the obligation to observe tax secrecy yet also observes that the provision does not contain sanctions for breaches and that the Tax Procedure Code does not explicitly mandate encryption of information held by the tax authority.¹⁶³

3.3. Encryption: Control of access

Minimum standard: Encrypt information held by a tax authority about taxpayers to the highest level attainable.

¹⁵⁸ The resolution can be consulted on the following webpage:
<https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%20000212%20de%2019-05-2025.pdf> (accessed 25 February 2026).

¹⁵⁹ See CO: OPTR Report (2025) (Tax Administration, (Tax) Ombudsperson, Judicial Officer), Questionnaire 2, Question 16.

¹⁶⁰ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 16.

¹⁶¹ See KW: OPTR Report (2025) (Academia), Questionnaire 2, Question 16.

¹⁶² See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 16.

¹⁶³ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 16.

Shifted towards/matched the best practice:

Colombia, Kenya, Peru, Romania

Shifted away from the best practice:

Minimum standard: Introduce an offence for tax officials covering up unauthorized disclosure of confidential information.

Shifted towards/improved the minimum standard:

Kuwait

Shifted away from the minimum standard:

Minimum standard: Restrict access to data to those officials authorized to consult it. For encrypted data, use digital access codes.

Shifted towards/improved the minimum standard:

Kenya, Romania, Spain

Shifted away from the minimum standard:

Minimum standard: Ensure an effective firewall to prevent unauthorized access to data held by revenue authorities.

Shifted towards/matched the best practice:

Kenya, Romania, Spain

Shifted away from the best practice:

Colombia explains that Resolution Number 212 of 19 May 2025 adopted DIAN's SGSPI, integrating DIAN's general security/privacy policy (issued in 2016 and updated in 2024), a 2023 manual, a risk-management guide and related instruments. The framework is described as applying broadly to DIAN officials, contractors, third parties and relevant state entities that handle DIAN information assets, regardless of the medium or where the information is stored, and it notes that unauthorized disclosure can trigger disciplinary and potentially criminal liability.¹⁶⁴

Kenya reports that the abovementioned Data Protection Amendment Bill, 2025 was introduced to strengthen the Data Protection Act (see section 3.2.).¹⁶⁵ In addition, the Computer Misuse and Cybercrimes Amendment Act updated the definition of "access" to explicitly cover unauthorized entry via a program or device and introduced stiffer penalties for cybercrimes that target critical infrastructure.¹⁶⁶

¹⁶⁴ See CO: OPTR Report (2025) (Tax Administration, (Tax) Ombudsperson, Judicial Officer)), Questionnaire 2, Question.

¹⁶⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 16.

¹⁶⁶ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 18.

Kuwait reports that Law Number 157 of 2024 (implementing Kuwait’s DMTT in line with OECD Pillar Two) introduced a monetary sanction for confidentiality breaches: article 35 provides a fine of KWD 5,000 for any person involved (by position, function or duties) in assessing or collecting the tax or resolving disputes who discloses taxpayer information outside legally permitted cases, thereby reinforcing confidentiality with an explicit sanction.¹⁶⁷

In **Peru**, under s Resolution 000114-2025/SUNAT, a Security and Digital Trust Officer was appointed within the *Superintendencia Nacional de Aduanas y de Administración Tributaria* (Tax Administration; SUNAT). The response presents this as a governance step to strengthen how SUNAT organizes and oversees information-security measures protecting taxpayer data (including, in principle, the controls relevant to secure storage and handling of information).

Romania reports that Government Emergency Ordinance 155/2024 requires role-based access restrictions, secure authentication mechanisms and cryptographic access credentials in digital environments relevant to taxation. The stated aim is that encrypted data can be accessed only by authorized users under controlled conditions.¹⁶⁸

The **Spanish** reporter mentions that tax-data exchanges with other public administrations are typically governed by formal agreements and highlights an agreement signed on 10 June 2025 between the AEAT and the *Servicio Público de Empleo Estatal* (State Public Employment Service; SEPE) (published in the Official Gazette on 16 June 2025).¹⁶⁹ Under the agreement’s safeguards, both administrations must prevent authorized officials from accessing tax data outside the agreement’s purpose, prevent access to their own data or data involving conflicts of interest and prevent unauthorized access by ensuring traceability of access and conducting audits (including random- and risk-based checks).¹⁷⁰

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

60 responses

Yes: Argentina, Austria, Bolivia, Brazil (1), Brazil (2), Chile, Costa Rica, Czech Republic, Denmark, Germany, Greece, Honduras, Hungary, India, Italy, Jamaica, Japan, Kenya, Lithuania, Mexico (2), Nepal, New Zealand, Norway, Peru, Romania, Serbia, Slovenia, Spain, Sweden, Türkiye, Uganda, United Kingdom, United States

¹⁶⁷ See KW: OPTR Report (2025) (Academia), Questionnaire 2, Question 17.

¹⁶⁸ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 18.

¹⁶⁹ The resolution can be consulted on the following page: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2025-12131 (accessed 25 February 2026).

¹⁷⁰ See ES: OPTR Report (2025) (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 18.

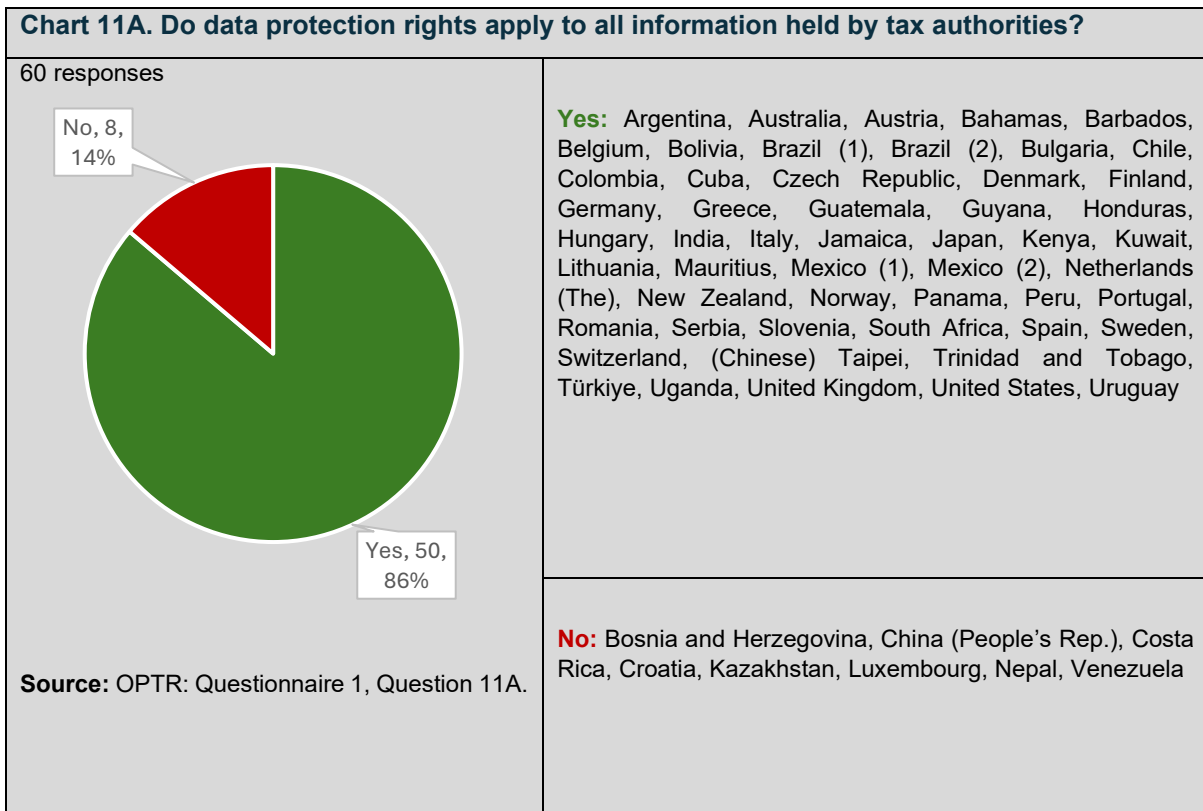
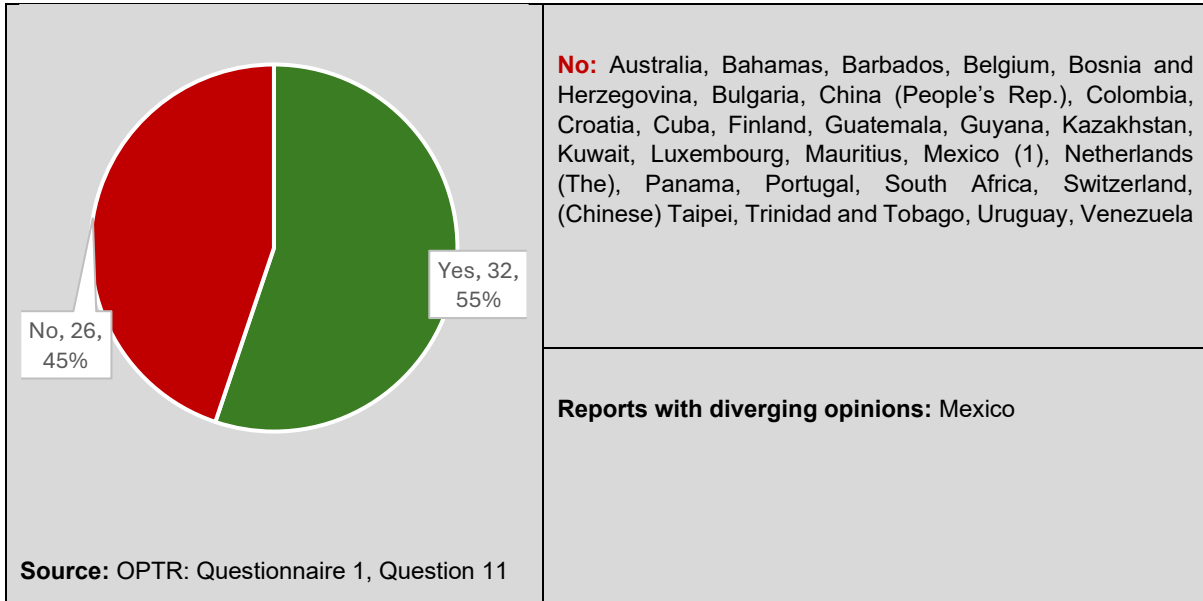
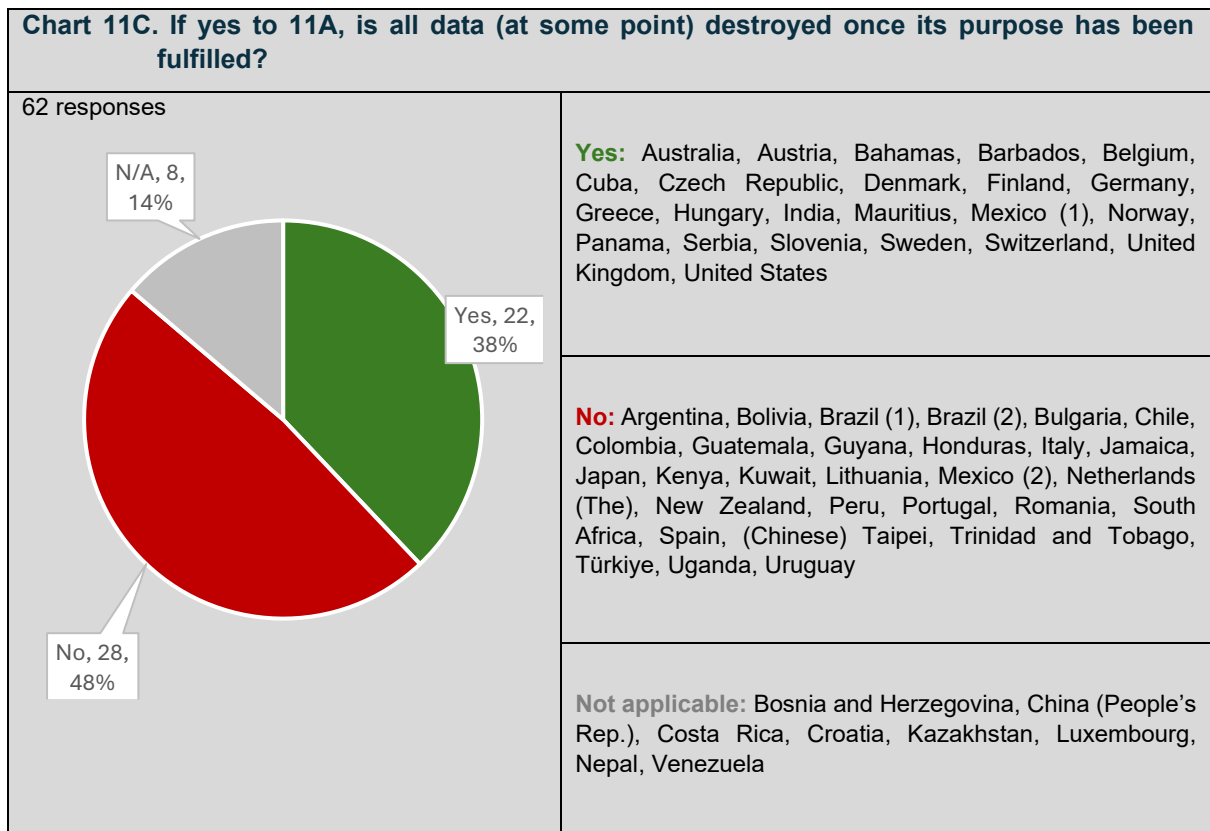
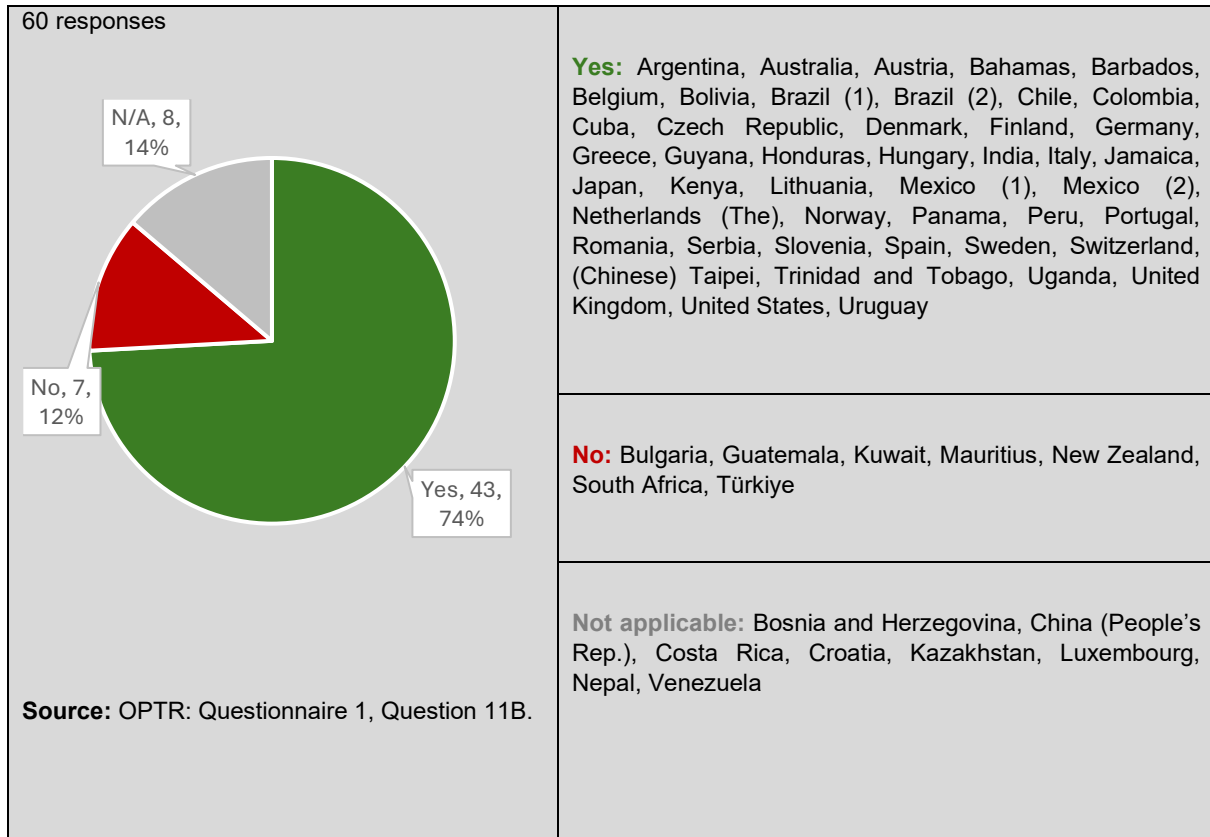


Chart 11B. If yes to 11A, does it include the right to access data and correct inaccuracies?



Source: OPTR: Questionnaire 1, Question 11C.	Reports with diverging opinions: Mexico
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Chart 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?

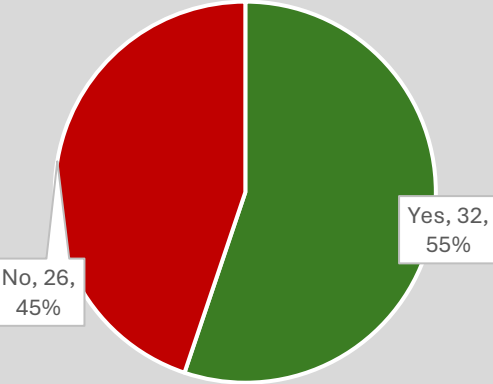
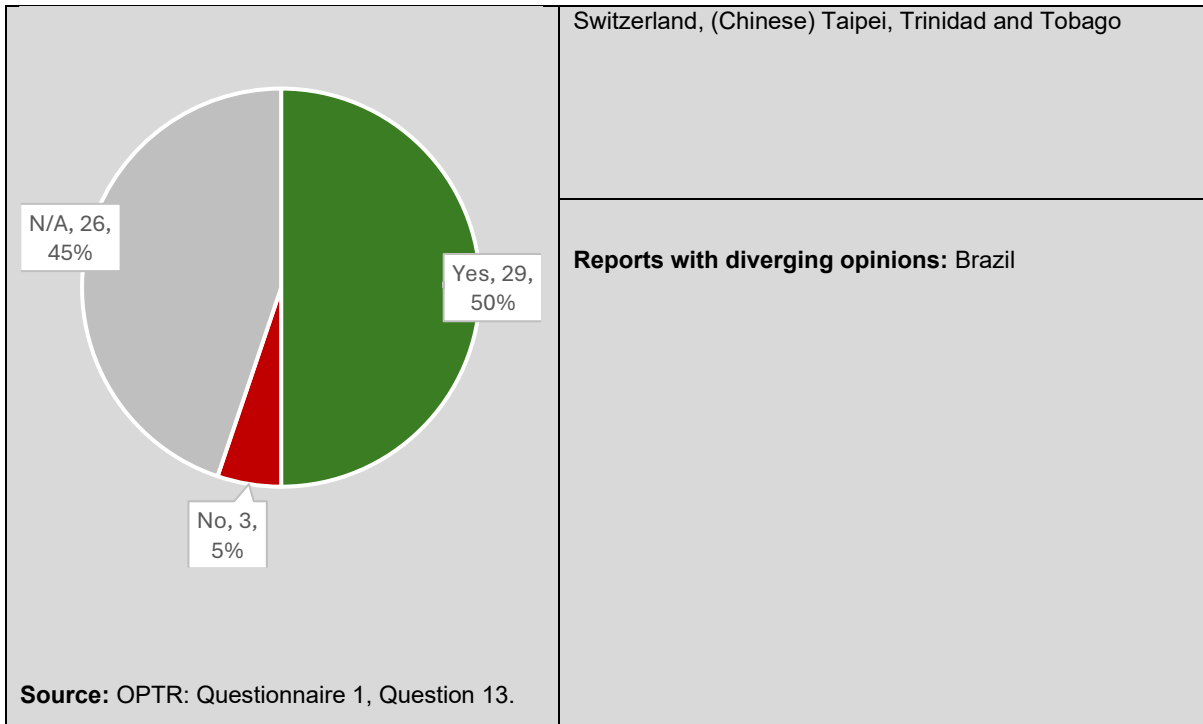
60 responses	
 <p>A pie chart with two segments. The green segment represents 'Yes' with 32 responses (55%). The red segment represents 'No' with 26 responses (45%).</p>	<p>Yes: Argentina, Austria, Belgium, Bosnia and Herzegovina, Brazil (2), Bulgaria, Chile, China (People's Rep.), Cuba, Czech Republic, Finland, Germany, Greece, Honduras, India, Jamaica, Japan, Kenya, Kuwait, Mexico (1), Mexico (2), New Zealand, Norway, Panama, Peru, Serbia, Spain, Türkiye, Uganda, United Kingdom, United States, Uruguay, Venezuela</p>
	<p>No: Australia, Bahamas, Barbados, Bolivia, Brazil (1), Colombia, Costa Rica, Croatia, Denmark, Guatemala, Guyana, Hungary, Italy, Kazakhstan, Lithuania, Luxembourg, Mauritius, Nepal, Netherlands (The), Portugal, Romania, Slovenia, South Africa, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago</p>
Source: OPTR: Questionnaire 1, Question 12	Reports with diverging opinions: Brazil

Chart 13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?

60 responses	
	<p>Yes: Argentina, Austria, Belgium, Brazil (2), Bulgaria, Chile, China (People's Rep.), Cuba, Czech Republic, Finland, Germany, Greece, Honduras, India, Jamaica, Japan, Kenya, Kuwait, Mexico (1), Mexico (2), New Zealand, Norway, Panama, Peru, Serbia, Spain, Türkiye, Uganda, United States, Uruguay</p>
	<p>No: Bosnia and Herzegovina, United Kingdom, Venezuela</p>
	<p>Not applicable: Australia, Bahamas, Barbados, Bolivia, Brazil (1), Colombia, Costa Rica, Croatia, Denmark, Guatemala, Guyana, Hungary, Italy, Kazakhstan, Lithuania, Luxembourg, Mauritius, Nepal, Netherlands (The), Portugal, Romania, Slovenia, South Africa, Sweden,</p>



3.4. Auditing of access

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Chile, Cuba, Kenya, Luxembourg

Shifted away from the minimum standard:

Minimum standard: Audit data access periodically to identify cases of unauthorized access.

Shifted towards/improved the minimum standard:

Kazakhstan, Romania

Shifted away from the minimum standard:

In **Chile**, taxpayer access to tax information is legally regulated (Tax Code and Personal Data Protection Law). Tax officials are under an obligation of confidentiality regarding that

information, reflecting a move toward treating data-protection rights as applicable to the information held by the tax authority.¹⁷¹

Cuba has adopted a reinforced legal framework combining (i) the Law on Transparency of Public Information, (ii) the Law on Personal Data Protection (Law Number 149/2022) and (iii) the Law on Administrative Procedure. These measures together are said to support taxpayers’ ability to access personal data held by the tax administration, correct inaccuracies and request destruction or anonymization once the purpose of retention has expired.¹⁷²

As indicated elsewhere in this Yearbook (see section 1.7.), in June 2025, **Kenya’s** Parliament’s Finance and Planning Committee rejected a proposal that would have granted the KRA unrestricted access to taxpayers’ private financial and mobile-money data.¹⁷³ The reporter also mentions that the Office of the Data Protection Commissioner (ODPC) took aggressive steps in 2025 to move beyond reliance on public agencies’ self-regulation, signalling more robust external supervision.¹⁷⁴

In **Luxembourg**, guidance was published by the CNPD (not tax-specific and not “law” as such) in June 2025 stating that, once the lawful retention/archiving period is exceeded, controllers must erase personal data (e.g. definitive destruction or anonymization).¹⁷⁵

Romania refers to Government Emergency Ordinance 155/2024 and notes that *Directoratul Național de Securitate Cibernetică* (the National Cybersecurity Authority; DNSC) (as competent authority) carries out surveillance, verification and control activities to supervise and ensure compliance with cybersecurity measures, activities that align with the idea of periodically auditing/monitoring access and controls to identify unauthorized access.¹⁷⁶

Chart 14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorized access to that information?	
60 responses	Yes: Argentina, Australia, Austria, Bahamas, Belgium, Brazil (2), Bulgaria, Chile, China (People’s Rep.), Costa

¹⁷¹ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 19.

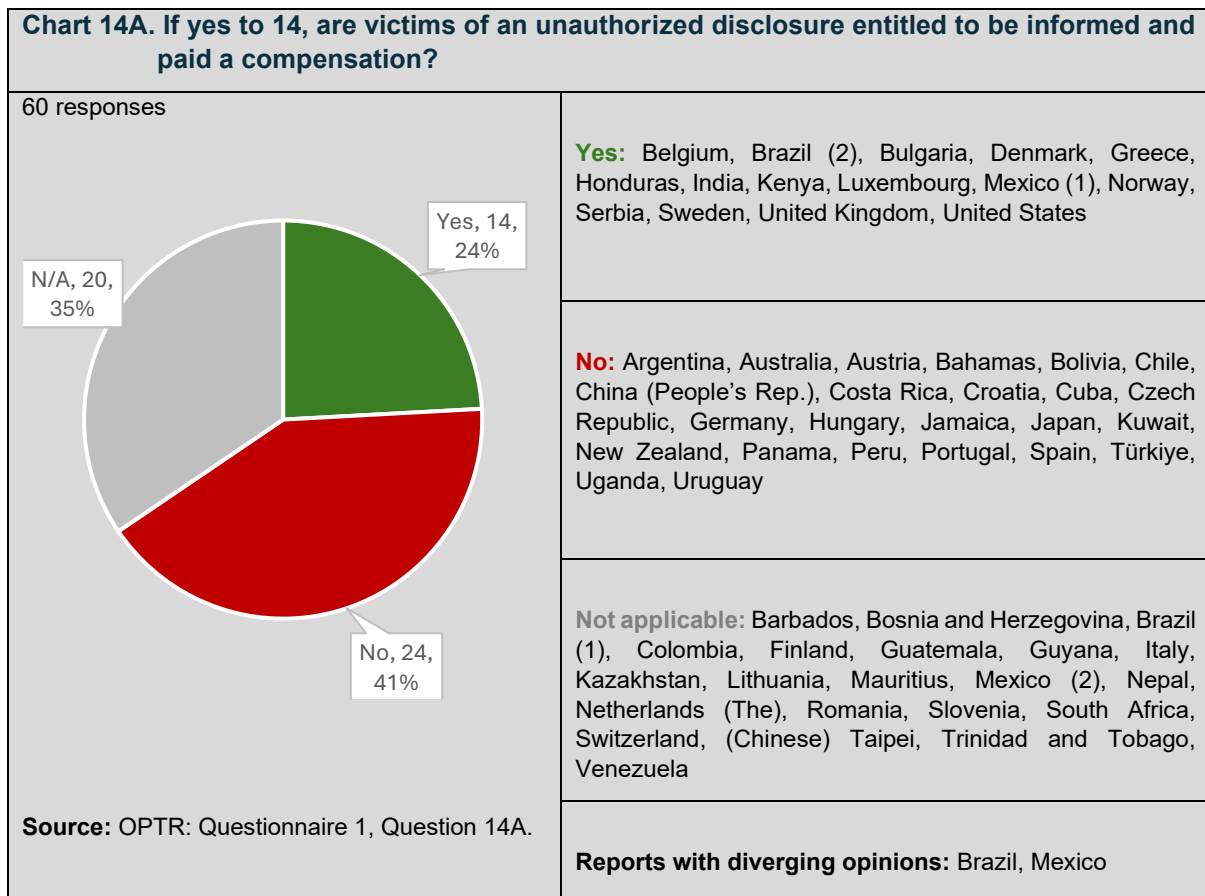
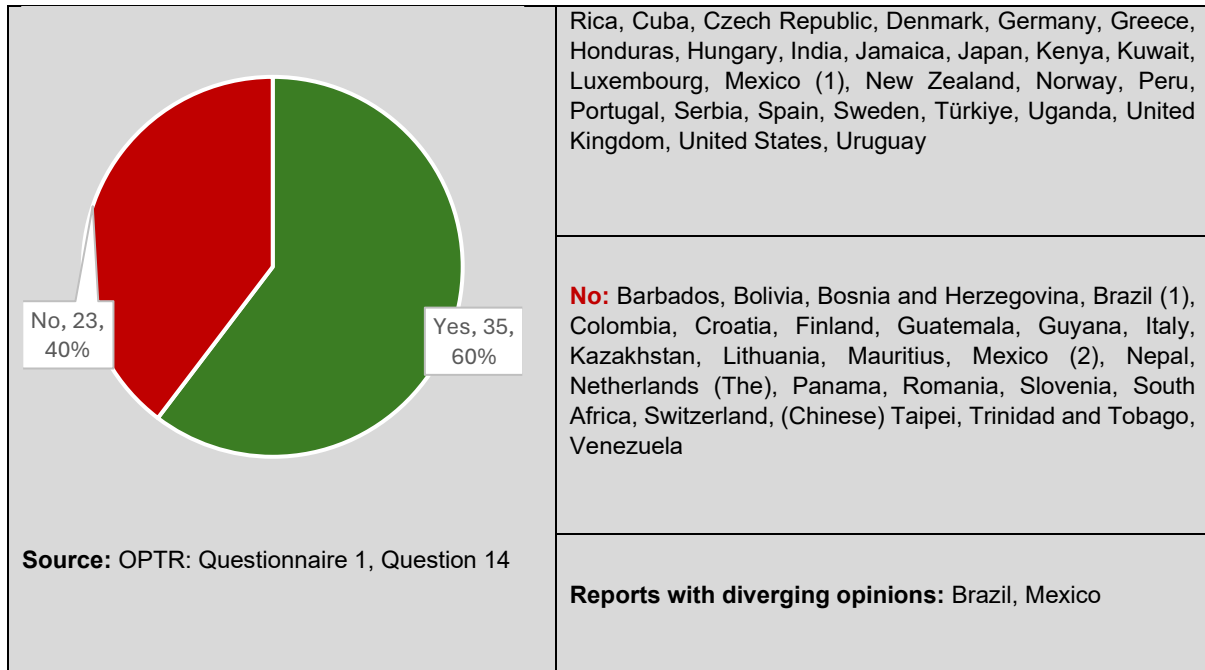
¹⁷² See CU: OPTR Report (2025) (Academia), Questionnaire 2, Question 19.

¹⁷³ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 19.

¹⁷⁴ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 20.

¹⁷⁵ See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 19. Additional information about the retention principle can be found on the following webpage: <https://cnpd.public.lu/fr/dossiers-thematiques/psp/duree-conservation-donnes-service-paiement/principe-limitation-conservation.html> (accessed 25 February 2026).

¹⁷⁶ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 20.



3.5. Administrative measures to ensure confidentiality

Minimum standard: Introduce administrative measures emphasizing confidentiality to tax officials.

Shifted towards/improved the minimum standard:

Kenya, Luxembourg, Romania

Shifted away from the minimum standard:

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Colombia, Kenya

Shifted away from the minimum standard:

The **Colombian** tax authorities reinforced their information systems via advanced security measures, including two-factor authentication for employee access, refined role management in electronic information technology services and restrictions on the use of WhatsApp Web on DIAN premises. At the same time, the response flags that the protective effect of restricting WhatsApp may be less effective when officials access systems remotely from personal computers, indicating that remote-work confidentiality controls remain a practical challenge alongside the formal strengthening measures.¹⁷⁷

The **Kenyan** tax authorities' 2025 Privacy Statement (section 3.2.) expressly provides that all authorized persons who access a taxpayer's personal data are bound by a confidentiality duty.¹⁷⁸ In addition, the ODPC responded to hybrid-work vulnerabilities by issuing sector-specific mandates for government agencies. These mandates require public data controllers to ensure that employees working remotely uphold the same level of confidentiality that would apply if they were working in a physical office.¹⁷⁹

In **Luxembourg**, since January 2025, the Direct Tax Administration's guidance for electronic exchanges emphasizes tax secrecy and personal-data protection and GDPR compliance by prohibiting email for sending certain notifications and requiring the use of a secure one-time-exchange channel instead, an operational safeguard that strengthens confidentiality in

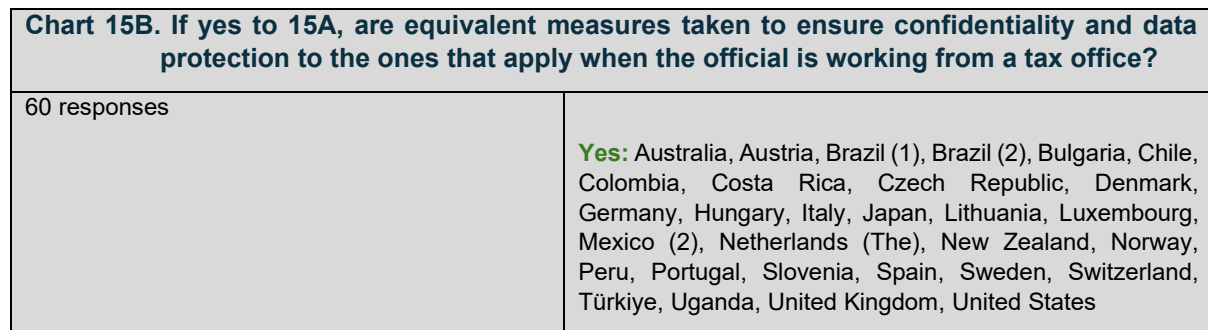
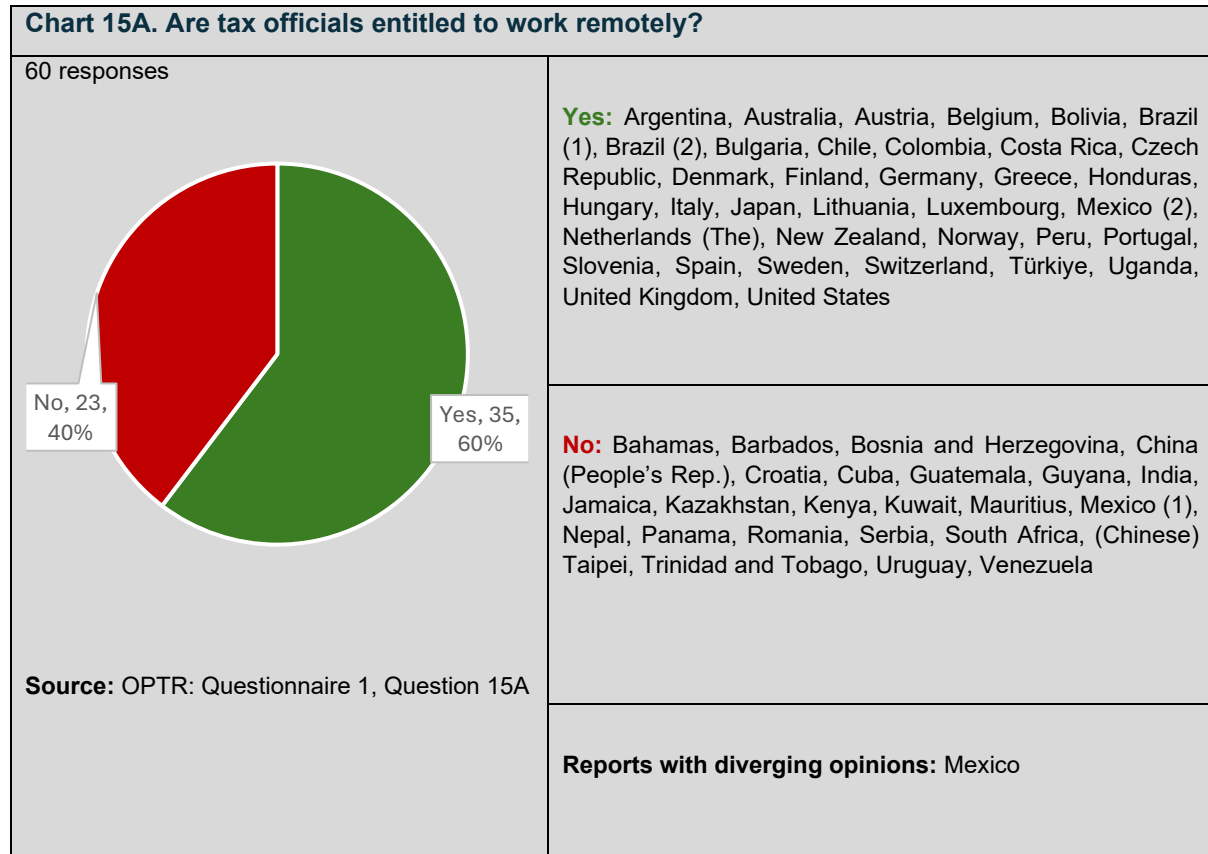
¹⁷⁷ See CO: OPTR Report (2025) (Tax Administration, (Tax) Ombudsperson, Judicial Officer)), Questionnaire 2, Question 22.

¹⁷⁸ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 21.

¹⁷⁹ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 22.

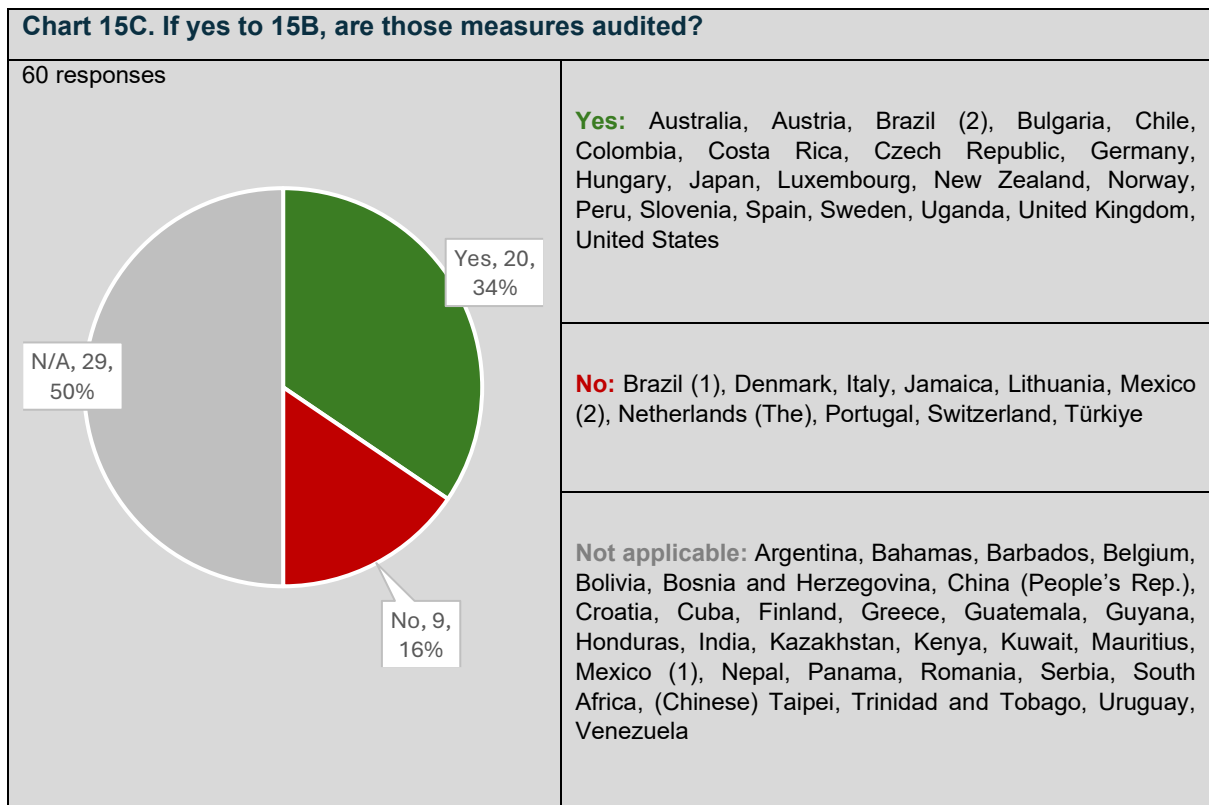
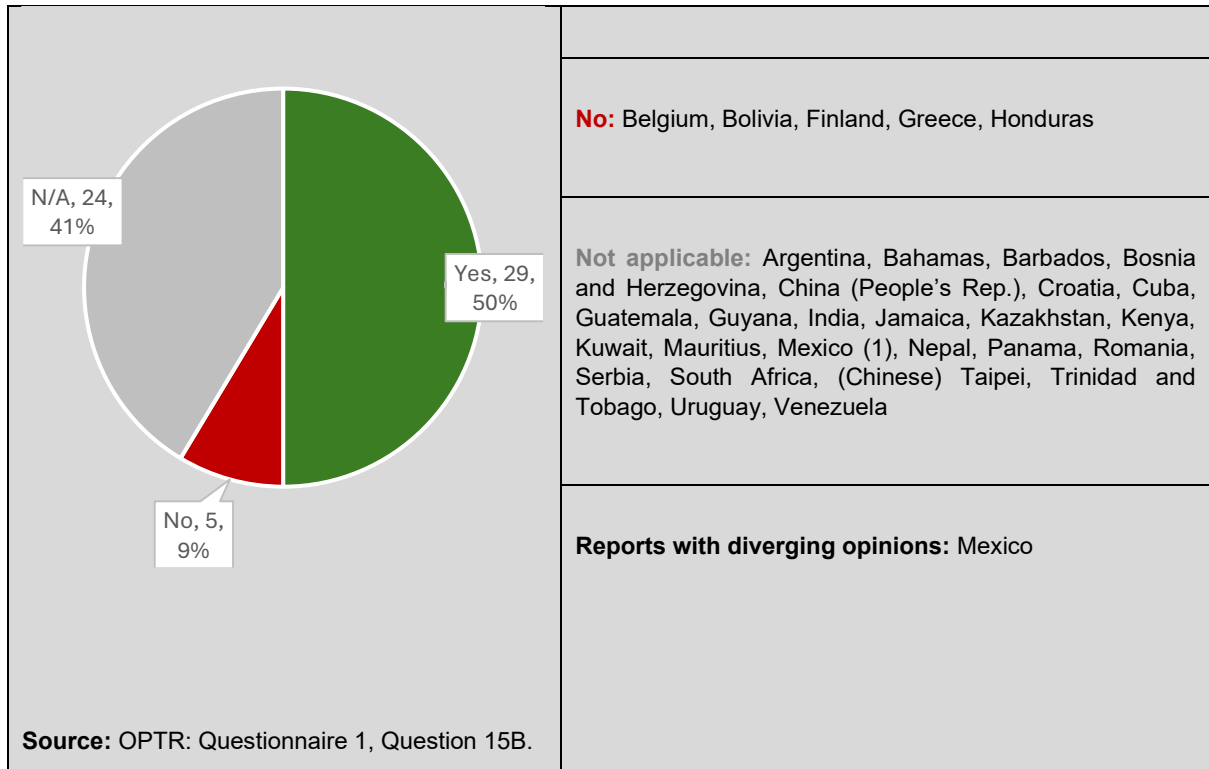
administrative practice.¹⁸⁰

The **Romanian** respondent anticipates that supervisory activity by the DNSC under Government Emergency Ordinance 155/2024 may positively influence officials' conduct regarding confidentiality in practice.¹⁸¹



¹⁸⁰ See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 21. The guidance can be consulted on the following webpage: https://impotsdirects.public.lu/fr/echanges_electroniques/prime-participative.html (accessed 25 February 2026).

¹⁸¹ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 21.



Source: OPTR: Questionnaire 1, Question 15C.

Reports with diverging opinions: Brazil, Mexico

3.6. Official responsibility for data confidentiality

Minimum standard: Appoint data protection officers at the senior level and local tax offices.

Shifted towards/matched the best practice:

Chile, Kenya

Shifted away from the best practice:

Chile reports that Personal Data Protection Law Number 21.719 (adopted in 2024, effective 2026) requires public agencies to appoint data protection officers at the institutional level.¹⁸²

Kenya indicates that the ODPC issued new mandates and expanded its physical presence to ensure local-level oversight, which the respondent links directly to how tax offices handle data nationwide.¹⁸³

3.7. Breaches of confidentiality: Investigations

Minimum standard: If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges).

Shifted towards/improved the minimum standard:

Kenya, Romania

Shifted away from the minimum standard:

Minimum standard: Introduce an offence for tax officials and others covering unauthorized disclosure of confidential information.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Kenya points to the Data Protection (Amendment) Bill, 2025, which introduced new provisions (sections 64A–64F) establishing a Data Protection Appeals Tribunal. The response emphasizes that the Tribunal is designed to operate independently.¹⁸⁴ Furthermore, the

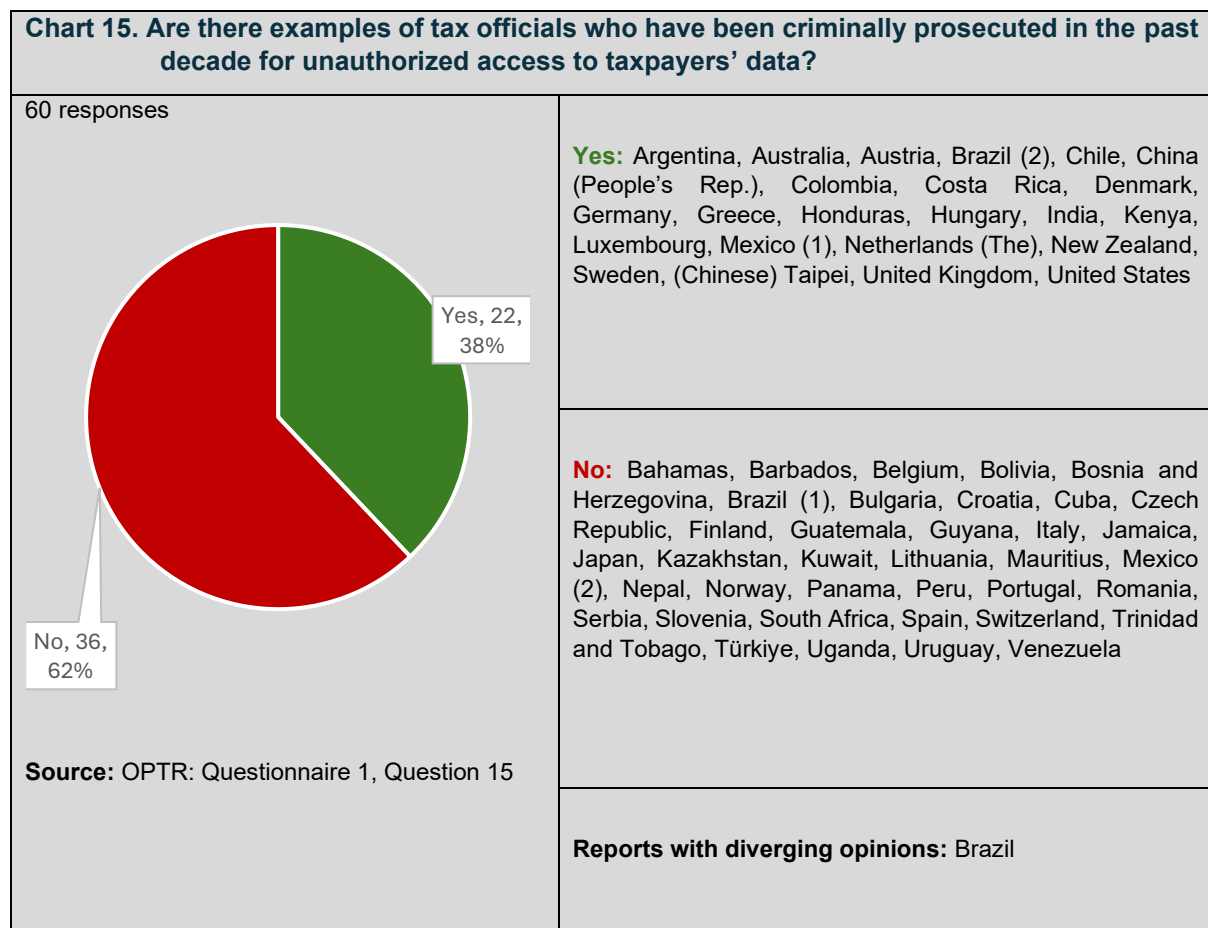
¹⁸² See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 23.

¹⁸³ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 23.

¹⁸⁴ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 24.

Finance Act, 2025 introduced critical updates to the conduct expected of tax officials. This is reported as supporting the minimum standard on introducing an offence for officials and others covering up unauthorized disclosure of confidential information.¹⁸⁵

Romania states that the Tax Procedure Code itself does not provide specific measures for investigating confidentiality breaches but argues that the DNSC’s activities connected to the implementation of Government Emergency Ordinance 155/2024 are likely to have a positive impact. In particular, the respondent indicates that DNSC has an obligation to investigate breaches of confidentiality, including potential incidents involving taxpayer data held by the tax authority, thereby supporting the move toward fuller and more robust investigations.¹⁸⁶



3.8. Breaches of confidentiality: Remedies

Minimum standard: Taxpayers who are victims of unauthorized disclosure of confidential information should be entitled (i) to be informed as soon as possible of the unauthorized disclosure and (ii) to full compensation, including damages

¹⁸⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 25.

¹⁸⁶ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 24.

(in cases where tax authorities and third parties have not maintained adequate standards of data protection).

Shifted towards/improved the minimum standard:

Chile, Denmark, Kenya, Romania

Shifted away from the minimum standard:

Chile reports that the Personal Data Protection Law Number 21.719 (adopted 2024, effective 2026) explicitly establishes (i) the right of data subjects to be informed of security incidents and (ii) the right to claim compensation for damages, which together operationalize the idea that victims of unauthorized disclosure should be notified promptly and have access to full compensation where protection standards were inadequate.¹⁸⁷

On 19 December 2025 the **Danish** Supreme Court ruled on potential compensation for non-economic damages under article 82 of the GDPR in a case involving unauthorized disclosure of personal data due to insufficient security measures (a laptop theft). The Court confirmed that such compensation can be available under certain conditions (with reference to relevant CJEU case law). It also noted that Danish law currently does not provide a basis for an apology as a form of compensation under article 82 of the GDPR.¹⁸⁸

Kenya points to section 43 of the Data Protection Act, under which the KRA must notify the data protection commissioner within 72 hours of becoming aware of a personal-data breach. Where the breach is likely to result in a high risk to the taxpayer, the KRA must also notify the affected individual without delay.¹⁸⁹

3.9. Exceptions to confidentiality: The general principle

Minimum standard: Exceptions to the general rule of confidentiality should be explicitly stated in the law and 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.

Shifted towards/improved the minimum standard:

Argentina, Kenya

Shifted away from the minimum standard:

Chile

In a 23 October 2025 decision (*ACIJ v. EN-AFIP/ARCA*), the **Argentine** Supreme Court held that information sought under the access-to-public-information law, aimed at identifying

¹⁸⁷ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 26.

¹⁸⁸ See DK: OPTR Report (2025) (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 26.

¹⁸⁹ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 26.

beneficiaries and amounts of a specific export benefit, falls within tax confidentiality. The Court stressed that tax secrecy protects taxpayer-provided information from becoming known to third parties, and that disclosure is only possible where the case falls within exceptions expressly enumerated in the tax law (with the only judicially recognized carve-out being where the protected taxpayer explicitly requests or consents, and even then without affecting other taxpayers). It underlined that expanding exceptions is a legislative policy choice, not something courts or the administration may broaden ad hoc.¹⁹⁰

Chile moved away from narrowly framed exceptions by introducing a new legal basis for systematic reporting by financial institutions of certain account-credit information to the tax authority, with additional “on-request” access where the authority suspects underreporting. Law Number 21,713 (published 24 October 2025) added article 85ter to the Tax Code, requiring certain financial institutions to report to the *Servicio de Impuestos Internos* (SII) the number of credits received by qualifying account holders once objective thresholds are met (e.g. 50 credits in a day, week or month or 100 in a semester from different persons or entities). Moreover, where the SII has information supporting a presumption of underreported income or another tax offence, it may request from those institutions the number of credits received during the relevant periods.¹⁹¹

The **Kenyan** National Treasury proposed Clause 52 (Finance Bill 2025), which would have given the KRA unrestricted access to personal data including bank records, mobile-money transactions, and trade secrets for integration into the electronic tax management system. In June 2025, the National Assembly’s Finance and Planning Committee explicitly rejected this clause, which is reported as reinforcing limits on access and thereby supporting the principle that departures from confidentiality should be narrow and explicitly grounded.¹⁹²

2025 Relevant Case Law – European Court of Justice

Case	T-225/24 Huhtamaki Holding	
Date	3 September 2025	
EU Charter Articles	Articles 41, 47 and 48	
Facts	Decision	Comments
In state aid procedures, the applicant seeks annulment of a Commission decision refusing it access to documents relating to state aid procedures; the applicant had requested access to the	The action was dismissed.	The case concerns the right to public access to documents held by the EU Institutions (Regulation 1049/2001).

¹⁹⁰ See AR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 27.

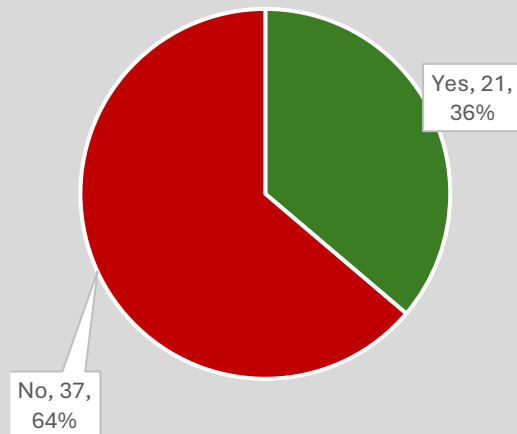
¹⁹¹ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 27.

¹⁹² See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 27.

Case	T-225/24 Huhtamaki Holding	
Date	3 September 2025	
EU Charter Articles	Articles 41, 47 and 48	
Facts	Decision	Comments
information concerning advance tax agreements that the Luxembourg tax authorities had issued (including a list of the recipients of tax rulings by Luxembourg tax authorities as well as copies of ATAs issued to other comparable taxpayers).		

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

60 responses



Yes: Australia, Brazil (2), Bulgaria, China (People's Rep.), Colombia, Costa Rica, Czech Republic, Denmark, Finland, Greece, Honduras, Italy, Kazakhstan, Mexico (2), Norway, Peru, Portugal, Romania, Serbia, Slovenia, Sweden, United States

No: Argentina, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Chile, Croatia, Cuba, Germany, Guatemala, Guyana, Hungary, India, Jamaica, Japan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Nepal, Netherlands (The), New Zealand, Panama, South Africa, Spain, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, Uruguay, Venezuela

Source: OPTR: Questionnaire 1, Question 16

Reports with diverging opinions: Brazil, Mexico

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

60 responses

Yes: Mexico (2), Romania

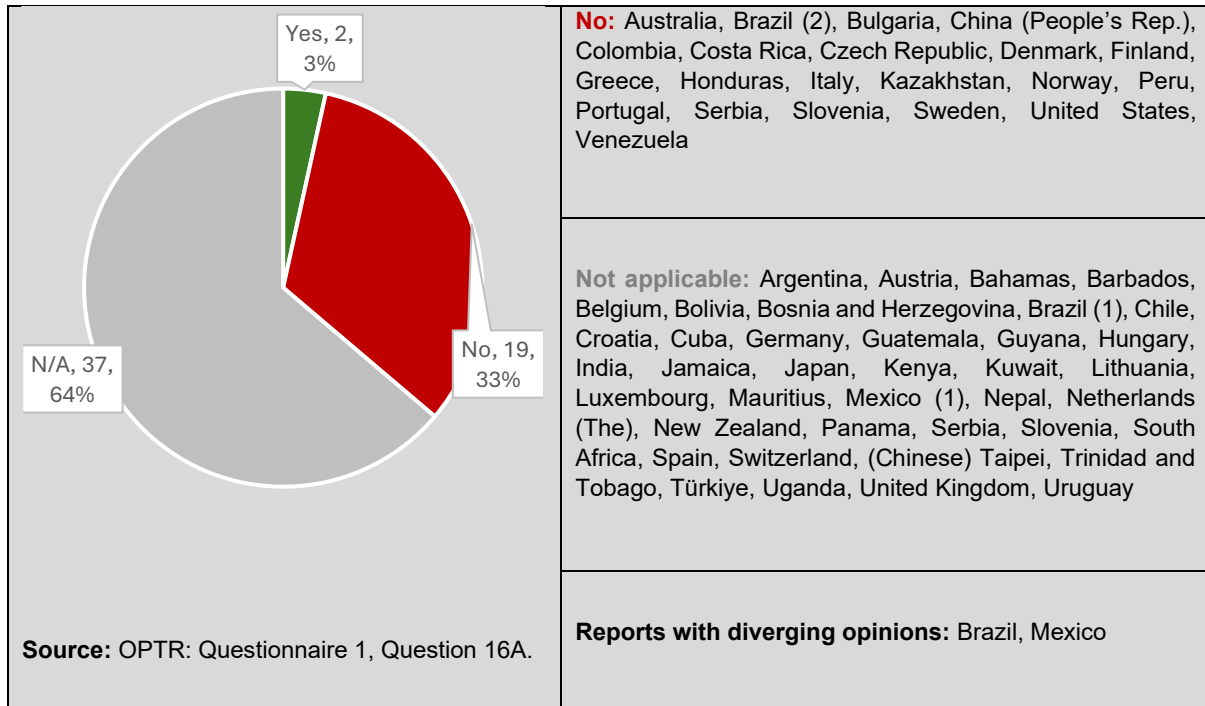


Chart 16B. Can information held by tax authorities be supplied to other authorities?

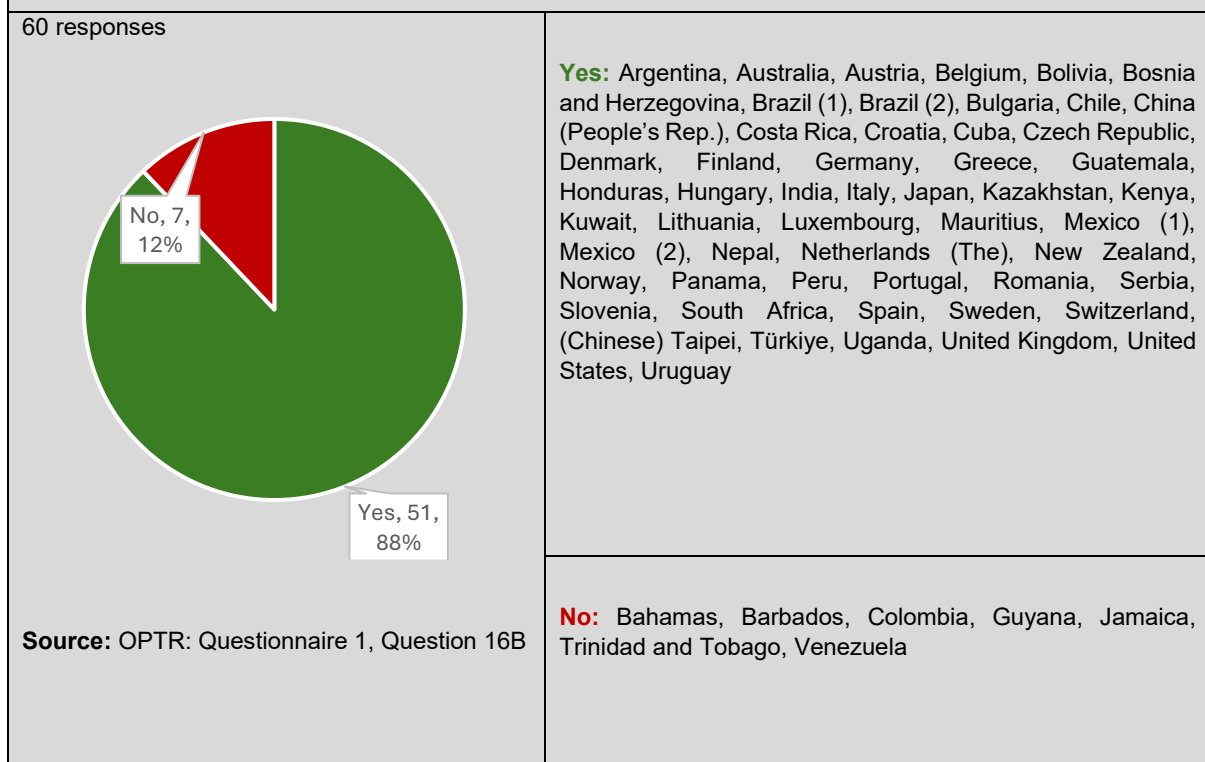
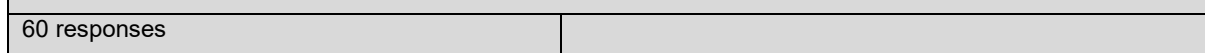
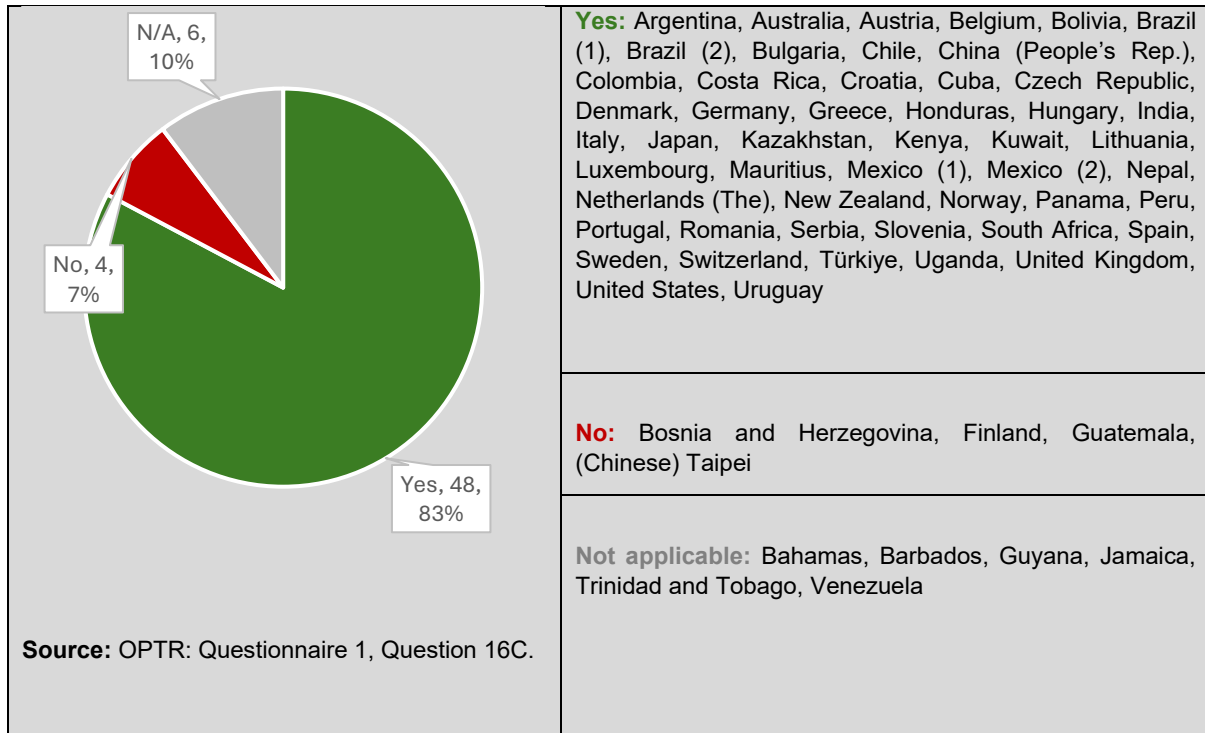


Chart 16C. If yes to 16B, is the supply to other public authorities permitted only when authorized by law and with appropriate safeguards?





3.10. Exceptions to taxpayer confidentiality – Disclosure in the public interest: Naming and shaming

Minimum standard: If “naming and shaming” is employed, ensure adequate safeguards (e.g. judicial authorization after proceedings involving the taxpayer).

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Costa Rica

Best practice:

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.

Shifted towards/matched the best practice:

Kenya, Romania

Shifted away from the best practice:

Best practice:

Require judicial authorization before any disclosure of confidential information by revenue authorities.

Shifted towards/matched the best practice:

Brazil, Kenya

Shifted away from the best practice:

In 2025, **Brazil's** STJ reinforced the idea that access to confidential financial intelligence must be subject to independent judicial control, holding that police and prosecutors cannot directly request COAF (*Conselho de Controle de Atividades Financeiras*) financial intelligence reports without prior judicial authorization. This is reported as tightening safeguards around disclosure of and access to sensitive confidential information and bringing practice closer to the “judicial authorization” best-practice standard.

Costa Rica reports a shift away from the best practice. Law 10.808 obliges the Tax Administration to publish a list of large national taxpayers who reported losses or zero profits in the preceding fiscal year, without offering taxpayers an opportunity to make allegations before the list is published.¹⁹³ This moves away from the minimum-standard expectation that “naming and shaming” should be accompanied by adequate safeguards (e.g. a prior procedure in which the taxpayer can participate and contest the basis for publication and/or judicial authorization/oversight before disclosure).

As reported elsewhere in this Yearbook (see section 1.7.), the **Kenyan** parliament refused to grant the tax authorities unrestricted access to information, thereby preserving the statutory requirement for a court warrant.¹⁹⁴ In addition, in 2025 the Office of the Data Protection Commissioner established a strong deterrent against the publication of personal contact data.¹⁹⁵

Chart 17. Is “naming and shaming” of non-compliant taxpayers practised in your country?

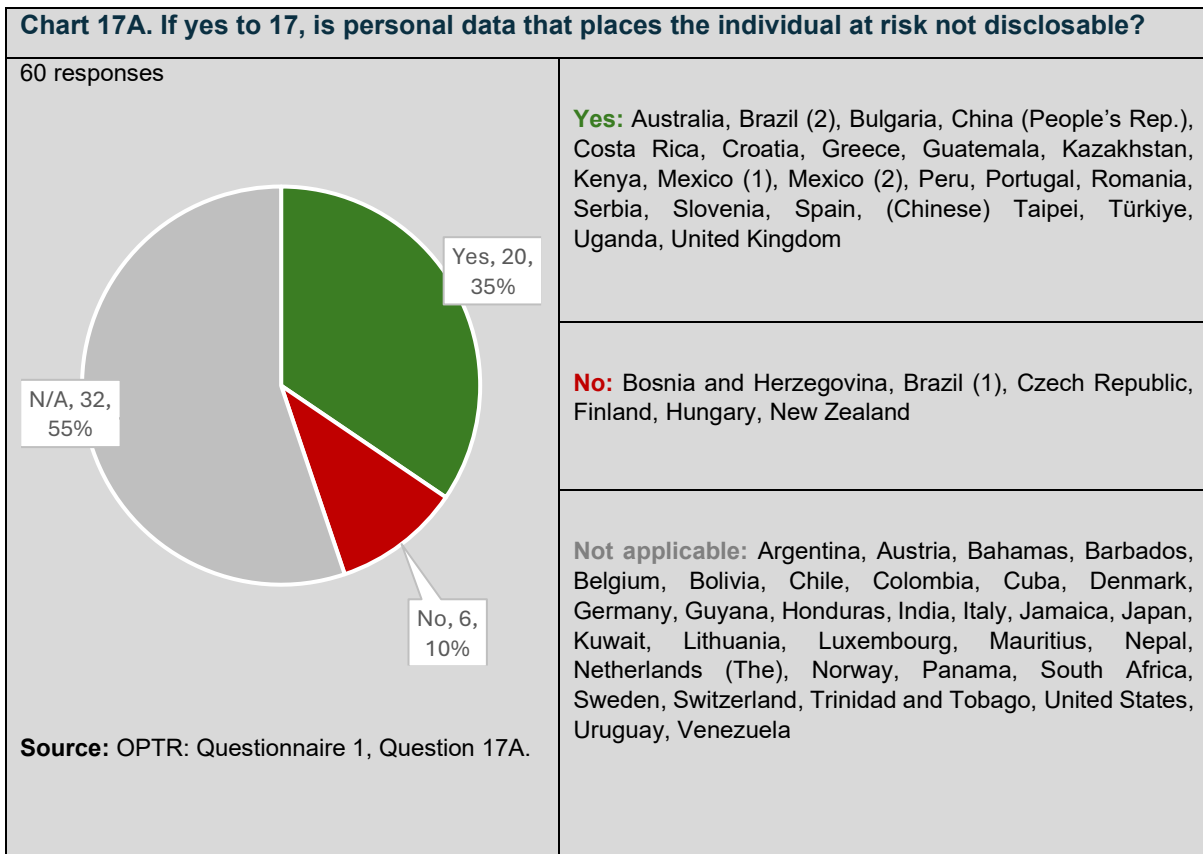
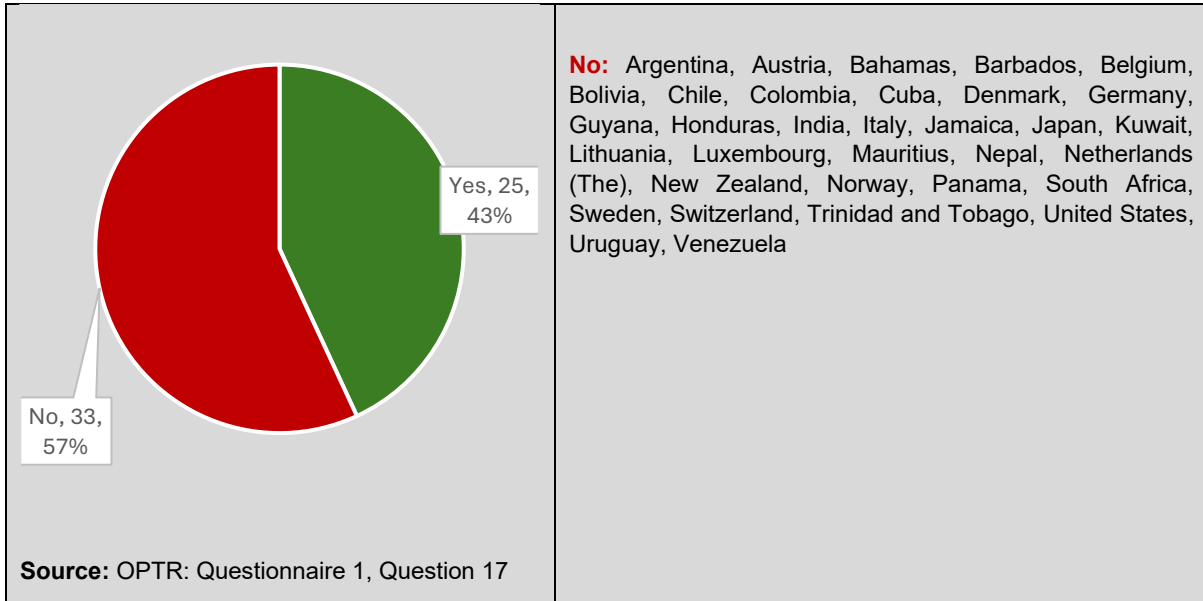
60 responses

Yes: Australia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, China (People’s Rep.), Costa Rica, Croatia, Czech Republic, Finland, Greece, Guatemala, Hungary, Kazakhstan, Kenya, Mexico (1), Mexico (2), Peru, Portugal, Romania, Serbia, Slovenia, Spain, (Chinese) Taipei, Türkiye, Uganda, United Kingdom

¹⁹³ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 29.

¹⁹⁴ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 28.

¹⁹⁵ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 29.



3.11. Exceptions – disclosure in the public interest: Supply to other government departments

Best practice: 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).

Shifted towards/matched the best practice:

Kenya, Luxembourg

Shifted away from the best practice:

Minimum standard: No disclosure of confidential taxpayer information to politicians or where it might be used for political purposes.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Best practice: Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data and then reporting to parliament.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Minimum standard: 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 authorized by law and there are appropriate safeguards (e.g. a requirement of judicial authorization).

Shifted towards/improved the minimum standard:

Argentina, Brazil, Chile, Kenya, Luxembourg, Spain

Shifted away from the minimum standard:

Chile, Costa Rica, Sweden

As indicated elsewhere in this Yearbook (see section 3.9.), In a 23 October 2025 decision (*ACIJ v. EN-AFIP/ARCA*), the **Argentine** Supreme Court held that information sought under the access-to-public-information law, aimed at identifying beneficiaries and amounts of a specific export benefit, falls within tax confidentiality. The Court stressed that tax secrecy protects taxpayer-provided information from becoming known to third parties, and that

disclosure is only possible where the case falls within exceptions expressly enumerated in the tax law.¹⁹⁶

As also explained elsewhere in this Yearbook (see section 3.9.), **Chile** is reported as shifting away because bank-secrecy access/reporting mechanisms were strengthened in ways that (as described) limit taxpayer contestation and expand flows of bank-account credit information.¹⁹⁷

Costa Rica reports that Law 10.808 (approved in November 2025) grants the tax administration the power to provide tax information and other relevant information to the Public Ministry when it identifies transactions that could be suspicious of money laundering, indicating an expansion of inter-authority information flows.¹⁹⁸

Brazil reports that in 2025 the STJ held that police and prosecutors cannot request COAF financial intelligence reports directly without prior judicial authorization, reinforcing independent external control as a safeguard around access to sensitive confidential-data in enforcement contexts.¹⁹⁹

Kenya indicates that the Whistleblower Protection Bill (2023/2024), previously stalled, was renewed in 2025. The Bill is described as providing a comprehensive procedure for reporting improper conduct in both the public and private sectors.²⁰⁰ In addition, the reporter mentions the role of the Office of the Auditor-General (OAG), an independent constitutional office, which is the primary body authorized to examine specific KRA records. In 2025, the OAG expanded its scope to include data protection audits, specifically reviewing how the KRA handles taxpayer information.²⁰¹

Luxembourg notes that both the *Administration des Contributions Directes* (Direct Tax Administration; ACD) and the *Administration de l'enregistrement* (Indirect Tax Administration; AED) have published extensive online guidance on whistleblowing protection and its exceptions.²⁰² The ACD is described as having published an external reporting procedure and online forms (including an anonymous form) for reporting violations in direct tax matters (and other matters within its competence), explicitly anchored in the 16 May 2023 law, while also listing important exclusions (e.g. national security and various professional secrecy

¹⁹⁶ See AR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 28.

¹⁹⁷ See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 28.

¹⁹⁸ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 28.

¹⁹⁹ See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 28.

²⁰⁰ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 30.

²⁰¹ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 31.

²⁰² See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 30.

categories).²⁰³ The AED likewise published a dedicated whistleblowing information page for its competence areas under the same 16 May 2023 law.²⁰⁴ In addition, Luxembourg reports that the Law of 19 December 2025 (Bill 8546) establishes a *transfert sécurisé de données* from the Direct Tax Administration to the Land and Topography Register to align register entries with valuation files and exhaustively lists which personal data may be transferred (e.g. owners' identifiers and addresses, matrimonial regime at deed, dossier and cadastral data, ownership shares).²⁰⁵

The **Spanish** Supreme Court (27 May 2025) recalled that information held by the Tax Administration may only be supplied to other public administrations where the transfer has a purely tax purpose; otherwise, prior authorization of the interested party should be required unless the transfer is authorized by law.²⁰⁶

Sweden introduced a new statutory exception in the Public Access to Information and Secrecy Act allowing broader inter-authority sharing (including for specified purposes such as crime prevention and combating incorrect payments). The response notes that sharing remains conditioned on being authorized by law and subject to safeguards such as necessity and proportionality assessments, but the exception nonetheless expands the sharing basis compared to prior practice.²⁰⁷

3.11. The interplay between taxpayer confidentiality and freedom of information legislation

Minimum standard: Freedom of information legislation may allow taxpayers to access information about themselves. However, access to information by third parties should be subject to stringent safeguards, namely only if an independent tribunal concludes that, in disclosing, the public interest outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard.

Shifted towards/improved the minimum standard:

Brazil, Cuba, Kenya, the Netherlands

Shifted away from the minimum standard:

Costa Rica

²⁰³ For more information see <https://impotsdirects.public.lu/fr/formulaires/signalement-whistleblower.html> (accessed 25 February 2026).

²⁰⁴ For more information see <https://pfi.public.lu/fr/blanchiment/prevention-sensibilisation/whistleblowing.html> (accessed 25 February 2026).

²⁰⁵ See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 28.

²⁰⁶ See ES: OPTR Report (2025) (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 28.

²⁰⁷ See SE: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 28.

Brazil indicates that Complementary Law 225/2026 establishes taxpayers’ right to access their information and request corrections, which supports the core “freedom of information” dimension of this minimum standard (taxpayers being able to obtain information relevant to them and correct it where needed).

Costa Rica reports a shift away from the minimum standard. Law 10.808 obliges the Tax Administration to publish a list of large national taxpayers reporting losses or zero profits in the preceding fiscal year without giving taxpayers an opportunity to make allegations before publication. This is reported as moving away from the safeguard expectation that third-party access/public disclosure should occur only with stringent protections (including an opportunity for the taxpayer to be heard).²⁰⁸

Cuba refers to article 15 of Decree Number 308 (Regulation of the Tax Law), which sets confidentiality as the baseline for taxpayer information held by the tax administration. It notes that access is permitted only for specific authorities (the *Fiscalía* (Prosecutor’s Office)), Comptroller General, courts and Ministry of the Interior) and only within their respective legal mandates.²⁰⁹

Kenya points to the Data Protection Amendment Bill, 2025, which introduced a Data Protection Appeals Tribunal (see section 3.2.). The response explains that the Tribunal handles appeals of decisions of the data commissioner, including disputes about whether personal data should be disclosed to third parties.²¹⁰

The Netherlands refers to its *Wet stroomlijning fiscaal inzagerecht*, which was discussed elsewhere in this Yearbook (see section 1.4.). It is presented as improving fiscal transparency by moving from a request-based model to proactive access to relevant documents via existing digital portals, with defined scope/timing and limited withholding on compelling grounds. This is reported as strengthening the taxpayer-access side of the freedom-of-information standard.²¹¹

Chart 18. Is there a system in your country by which the courts may authorize the public disclosure of information held by the tax authority about specific taxpayers (e.g. *habeas data* or freedom of information)?

60 responses

²⁰⁸ See CR: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 32.

²⁰⁹ See CU: OPTR Report (2025) (Academia), Questionnaire 2, Question 32.

²¹⁰ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 32.

²¹¹ See NL: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 32.

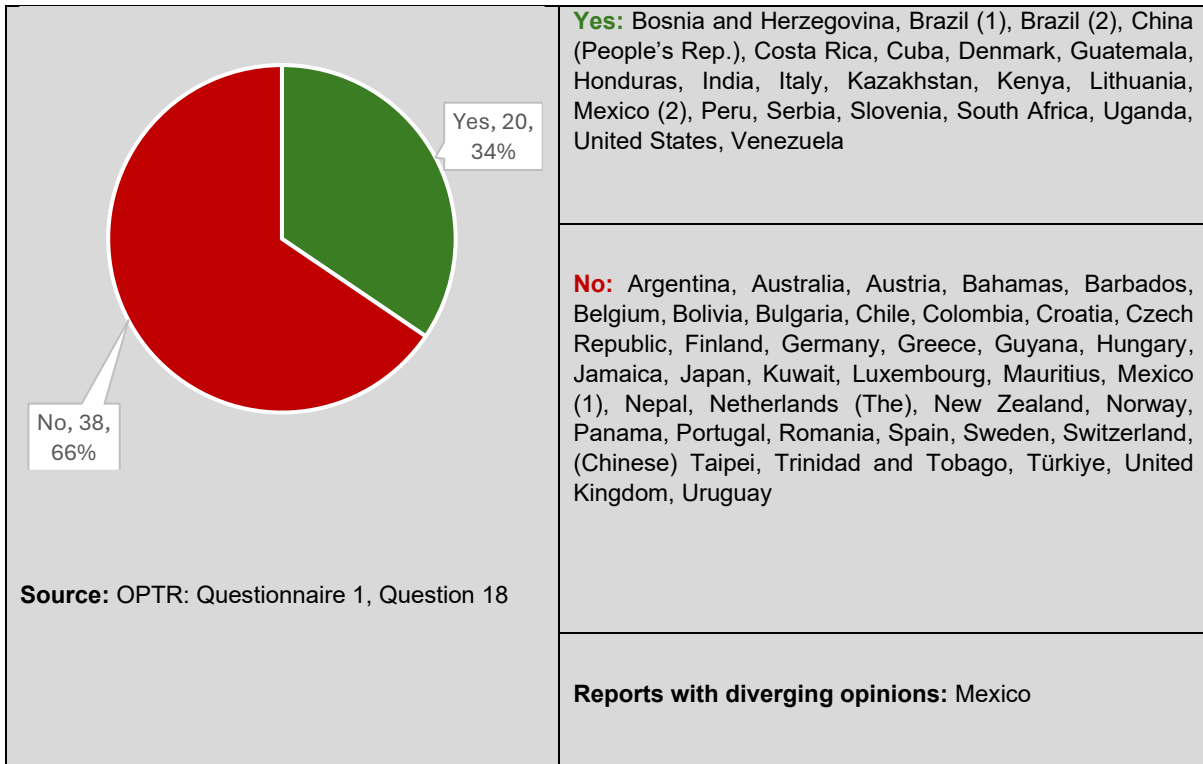
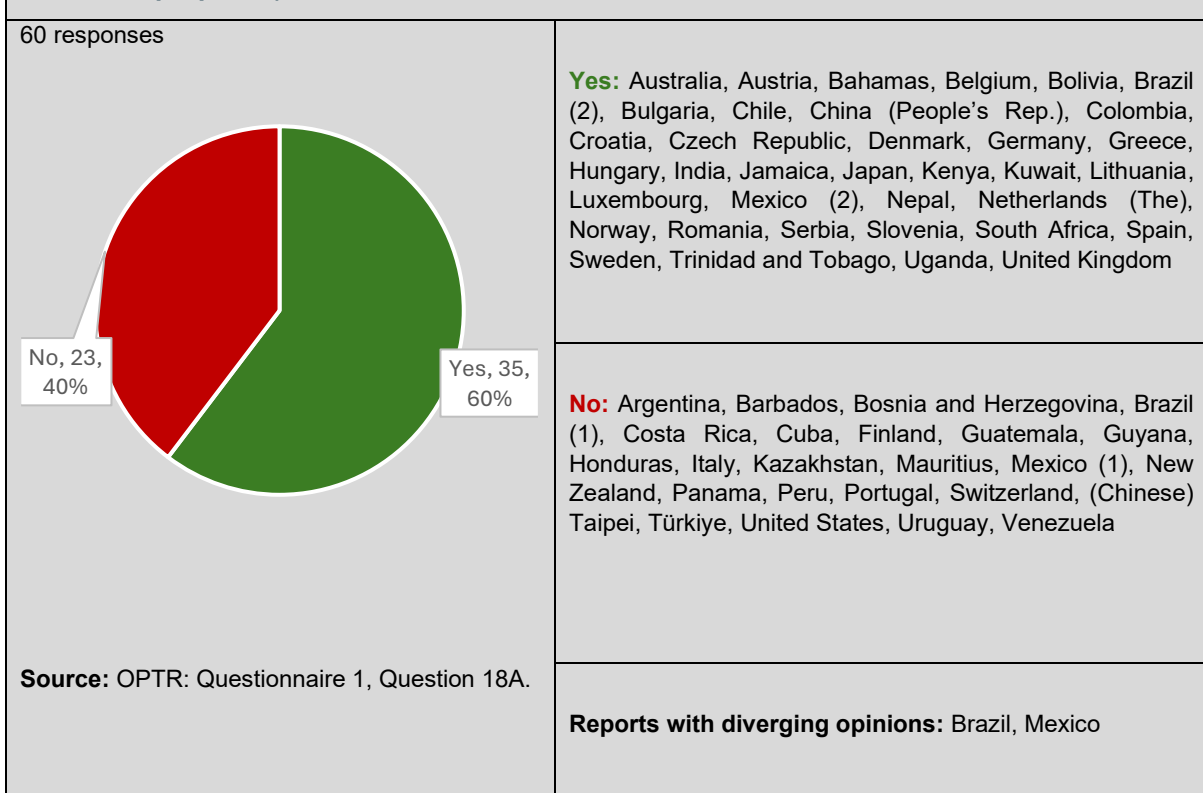


Chart 18A. Is there legislation that protects whistleblowers who disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)?



3.12. Anonymized judgments and rulings

Minimum standard: If published, tax rulings should be anonymized and details that might identify the taxpayer should be removed.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Best practice:

Anonymized 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.

Shifted towards/matched the best practice:

Chile, Kenya

Shifted away from the best practice:

Best practice: Anonymize all tax judgments and remove details that might identify the taxpayer.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Chile indicates that both the Tax Code and the SII administrative rules allow the publication of rulings and circulars while maintaining confidentiality requirements.²¹² This supports the best-practice idea that anonymized guidance should be made public so taxpayers can understand administrative practice.

Kenya once more links the shift to the Data Protection Amendment Bill, 2025, under which taxpayers would have an explicit right to object to the processing of their data where that processing is likely to cause significant harm (see also section 3.2.).²¹³ In addition, the reporter refers to section 8 of the Judiciary Privacy Policy; the judiciary is committed to the principle of security by design and by default. To this end, all electronic platforms, including the public-facing portals and e-filing systems, shall integrate automated technical measures to flag and redact sensitive personal data before the publication of any judicial record or judgment.²¹⁴

²¹² See CL: OPTR Report (2025) (Academia), Questionnaire 2, Question 33.

²¹³ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 33.

²¹⁴ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 34.

3.13. (Legal) professional privilege

Minimum standard: Legal professional privilege should apply to tax advice.

Shifted towards/improved the minimum standard:

Kenya, Luxembourg

Shifted away from the minimum standard:

Best practice: Privilege from disclosure should apply to all tax advisers (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure.

Shifted towards/matched the best practice:

Belgium, Kenya

Shifted away from the best practice:

People's Republic of China

Minimum standard: Where tax authorities enter premises that may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege.

Shifted towards/improved the minimum standard:

Belgium, Kenya

Shifted away from the minimum standard:

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

People's Republic of China

Belgium refers to a 24 June 2025 judgment of the Ghent Court of Appeal (2024/AR/961), confirming earlier case law that the same level of protection should be granted to the professional secrecy of tax advisors as is afforded to lawyers. The court grounds this in the principles underlying professional secrecy under Belgian law, linked to articles 6 and 8 of the ECHR, and holds that these principles apply equally to other professions subject to statutory professional secrecy, including accountants and tax advisors, because they maintain a comparable confidential client relationship.²¹⁵ The Court also confirmed its case law that any potentially privileged material must be filtered out before it is made available for inspection by the tax authorities. The material must first be transferred to the competent disciplinary

²¹⁵ See BE: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 35.

authority; if that authority concludes the material is confidential and covered by professional secrecy, it must be set aside and returned to the taxpayer, without the tax authorities being granted access to it.²¹⁶

The **People’s Republic of China** reports a shift away from the best practice regarding professional privilege. The reporter refers to March 2025 “trial” measures adopted by the State Taxation Administration on the management of tax-related professional services, covering a wide range of providers (including tax and accounting firms, law firms, bookkeeping agencies, tax agencies and financial and tax consultancies). The measures impose disclosure and reporting obligations on the tax authorities, including a requirement that institutions and personnel providing agreed tax-related services must truthfully report key elements of the service agreement to the tax authorities. This is an expansion of reporting duties that can operate in tension with confidentiality and privilege expectations.²¹⁷

Kenya links the change to the Data Protection Amendment Bill, 2025, which introduces compliance obligations requiring data controllers (explicitly including bodies such as the KRA) to respect information imparted in circumstances of confidentiality. The Bill has been discussed elsewhere in this Yearbook.²¹⁸

Luxembourg explains that the Law of 19 December 2025 inserted a new provision (article 3(3bis)) into the 25 November 2014 exchange-of-information-on-request law, providing that no injunction decision to provide information can be addressed to a lawyer acting as a third-party holder when providing legal representation or legal advice (including where the request stems from a foreign competent authority). The response also recalls (for context) that Luxembourg’s Law of 10 August 1991 on the legal profession subjects lawyers to professional secrecy, linked to article 458 of the Penal Code (criminal sanction for unlawful disclosure), and that in practice this secrecy covers information learned when providing legal advice or representation, including tax advice.²¹⁹

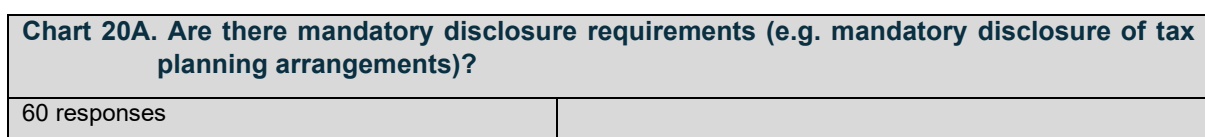
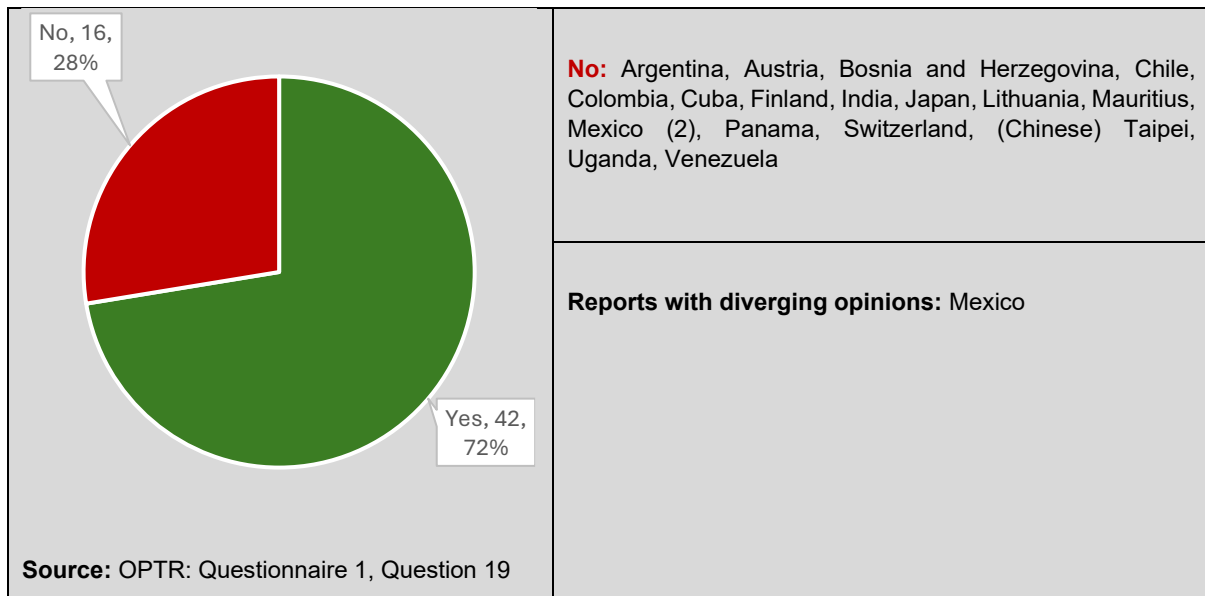
Chart 19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors?	
60 responses	<p>Yes: Australia, Bahamas, Barbados, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, China (People’s Rep.), Costa Rica, Croatia, Czech Republic, Denmark, Germany, Greece, Guatemala, Guyana, Honduras, Hungary, Italy, Jamaica, Kazakhstan, Kenya, Kuwait, Luxembourg, Mexico (1), Nepal, Netherlands (The), New Zealand, Norway, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Trinidad and Tobago, Türkiye, United Kingdom, United States, Uruguay</p>

²¹⁶ See BE: OPTR Report (2025) (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 36.

²¹⁷ See CN: OPTR Report (2025) (Academia), Questionnaire 2, Question 35.

²¹⁸ See KE: OPTR Report (2025) (Taxpayers / Tax Practitioners), Questionnaire 2, Question 35.

²¹⁹ See LU: OPTR Report (2025) (Academia), Questionnaire 2, Question 35.



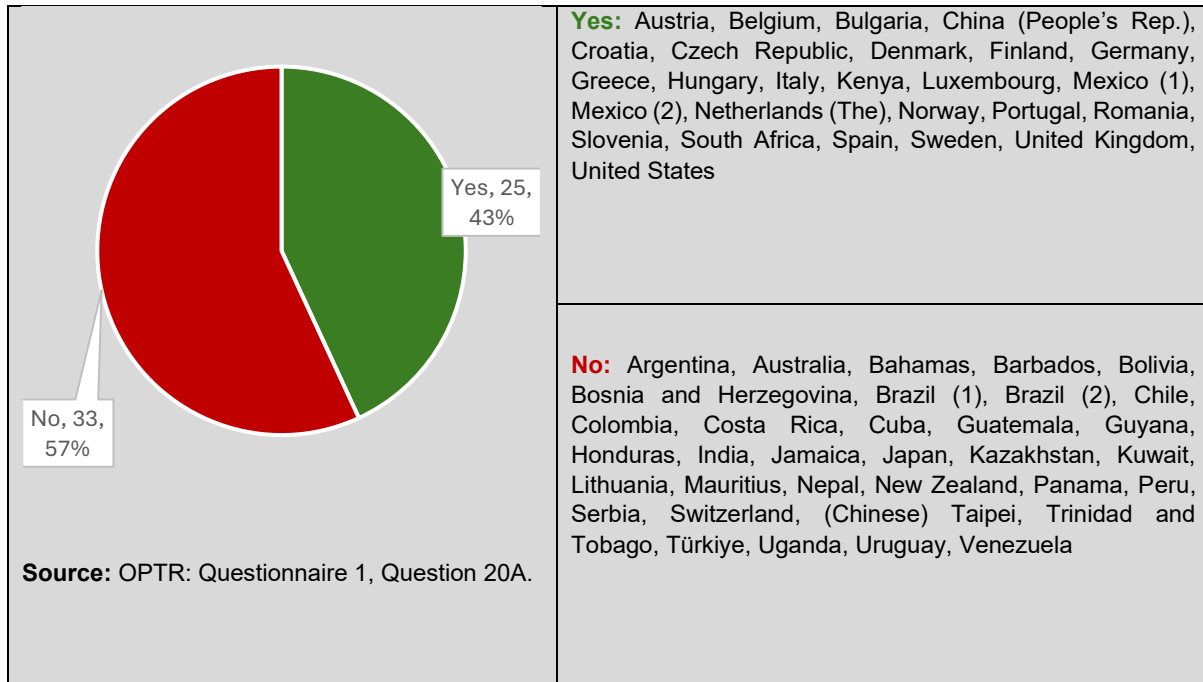
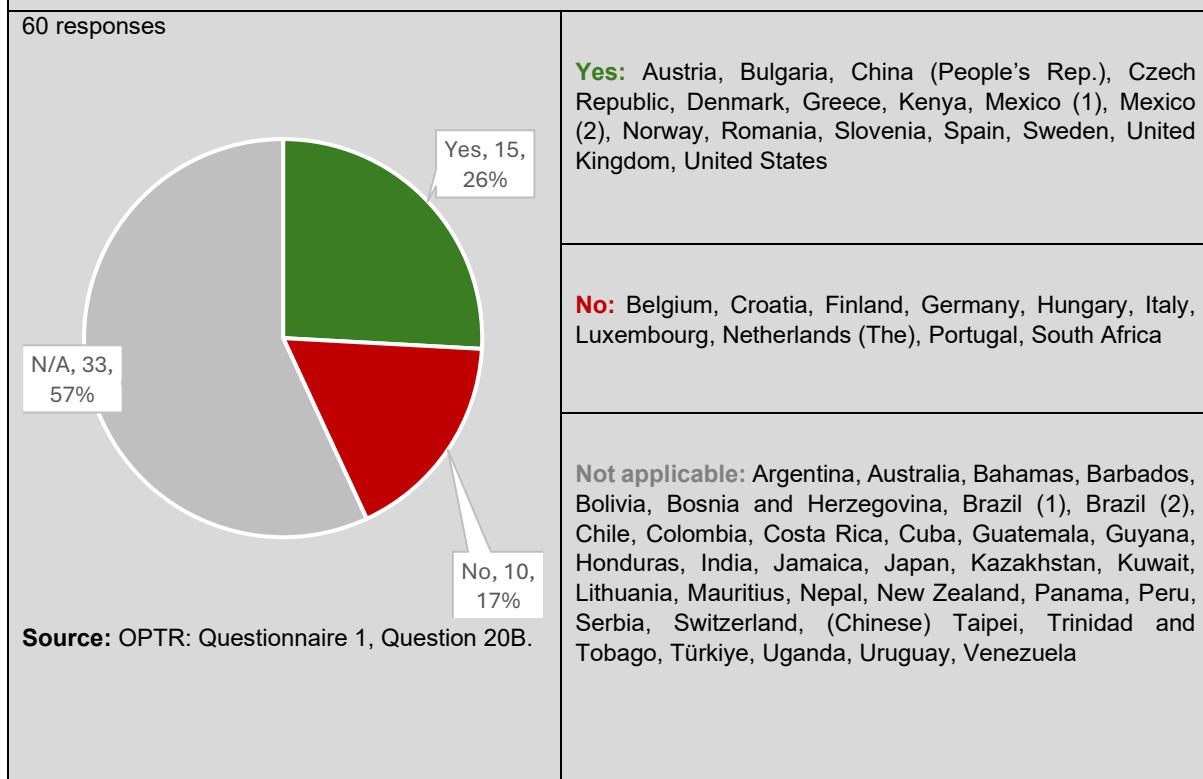


Chart 20B. If yes to 20A, are these mandatory disclosure obligations so drafted as not to affect the relations with professional advisers?



4. Normal Audits

4.1. Tax audits and their foundational principles

Facts and legal qualifications are an essential part of correct tax assessments; therefore, they are also a fundamental part of the tax administration's means to enforce the law.

From a procedural perspective, tax audits should be conducted around four fundamental principles of general procedural law, namely (i) proportionality; (ii) *ne bis in idem*, the prohibition of double jeopardy; (iii) *audi alteram partem*, the right to be heard before any decision is taken; and (iv) *nemo tenetur se detegere*, the principle against self-incrimination.

If a tax assessment is conducted and an audit is carried out contrary to these four principles – depending on the gravity of the breach – some of its findings might be considered unlawful and, in cases of especially serious breaches, the whole audit should be considered null and void altogether.

It is crucial to emphasize that, while there is a trend towards aligning good tax governance with minimum standards, this alone may not suffice. As highlighted by Baker and Pistone, prioritizing tax governance over taxpayers' rights poses a risk to accessing effective legal remedies when tax authorities fall short of complying with established standards.²²⁰

Against this background, it is encouraging to observe that, in 2025, a greater number of jurisdictions have reported aligning with the minimum standards and best practices than deviating from them. Furthermore, many of these convergence trajectories have been observed in developing countries (with a preponderance of Kenya, in light of a reform of its TPA).

Minimum standard: Audits should respect the following principles: (i) proportionality; (ii) *ne bis in idem* (prohibition of double jeopardy); (iii) *audi alteram partem* (right to be heard before any decision is taken); and (iv) *nemo tenetur se detegere* (principle against self-incrimination). Tax notices issued in violation of these principles should be null and void.

Shifted towards/improved the minimum standard:

Brazil, Kenya

Shifted away from the minimum standard:

None

²²⁰ P. Baker & P. Pistone, *General Report*, in *The Practical Protection of Taxpayers' Fundamental Rights*, section 4.1. (IFA Cahiers vol. 100B, 2015), Books IBFD.

In **Kenya** the Finance Act 2025 amended section 31 of the TPA to mandate that any amended assessment issued by the commissioner must state the reasons for the change. This ensures that taxpayers are not just notified of a debt but are provided with the specific legal and factual basis, enabling a meaningful right to be heard during the objection stage.

In **Brazil**, although the 2025 development occurred in the tax-enforcement stage, it reinforces legality and taxpayers' ability to defend themselves. The Supreme Justice Tribunal held that the Treasury cannot amend/replace the *certidão de dívida ativa* (tax debt certificate; CDA) to change the legal basis of the tax credit, emphasizing legal certainty and defence rights tied to the integrity of the enforceable title.²²¹

Minimum standard: In the application of proportionality, tax authorities may only request information that is strictly needed, not otherwise available and imposes the least burdensome impact on taxpayers.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Bolivia, Romania

In **Kenya**, the Data Protection Amendment Bill, 2025, proposed the repeal of section 30(1)(b)(v) of the Data Protection Act, which previously gave public authorities blanket access to data for any performance of duty. The amendment limits access to specific statutory grounds. This forces the Revenue Authority to prove that the data it seeks is not only relevant but is the minimum amount of data required for the specific tax objective, aligning with the principle of data minimization.

In **Bolivia**, during the first ten months of the year 2025, there was an excessive number of audits with disproportionate outcomes, particularly affecting the exporting sector.²²²

In **Romania**, in accordance with the provisions stipulated in the Romanian Tax Procedure Code, third-party reporting obligations are derived from both domestic legislation and EU law. These include employer withholding and reporting duties, financial account reporting under common reporting standards (DAC2) and FATCA, mandatory disclosure by intermediaries under DAC6, digital platform reporting under DAC7 and forthcoming crypto-asset reporting under DAC8. Furthermore, it is the considered opinion of the taxpayers that the rules regarding SAF-T and e-Transport are excessively onerous.

²²¹ Superior Tribunal de Justiça (STJ) – official news release “Repetitivo define que CDA não pode ser alterada para modificar fundamento legal do crédito tributário”, published 3 Nov 2025 (Tema 1.350; REsp 2.194.708/SC and related cases).

²²² This information was verified based on the author's professional experience as a tax advisor.

Best practice: In the application of *ne bis in idem*, the taxpayer should only receive one audit per taxable period, except when facts become known after the audit was completed.

Shifted towards/matched the best practice:

Kenya, Luxembourg, Spain

Shifted away from the best practice:

None

In **Kenya**, under section 32(8A) of the amended TPA, the law now requires that any amended assessment issued by the commissioner must state the reasons for the change. This requirement acts as a legal barrier against repetitive audits. If the Revenue Authority attempts a second audit in the same taxable period, it must explicitly state the new facts or reasons for the amendment.

In **Luxembourg**, in August 2025 the Luxembourg *Cour administrative* (Higher Administrative Court) handed down a decision (n°52321C) whereby taxpayers cannot themselves request an *ex-post* review following the filing of an inaccurate tax return. From the Court's perspective, the decision to carry out a subsequent tax audit is indeed a discretionary decision that can only be undertaken by the Tax Administration, and which must be assessed based on the criteria of fairness and appropriateness set out in § 2 of *Steueranpassungsgesetz* (Tax Adaptation Law).

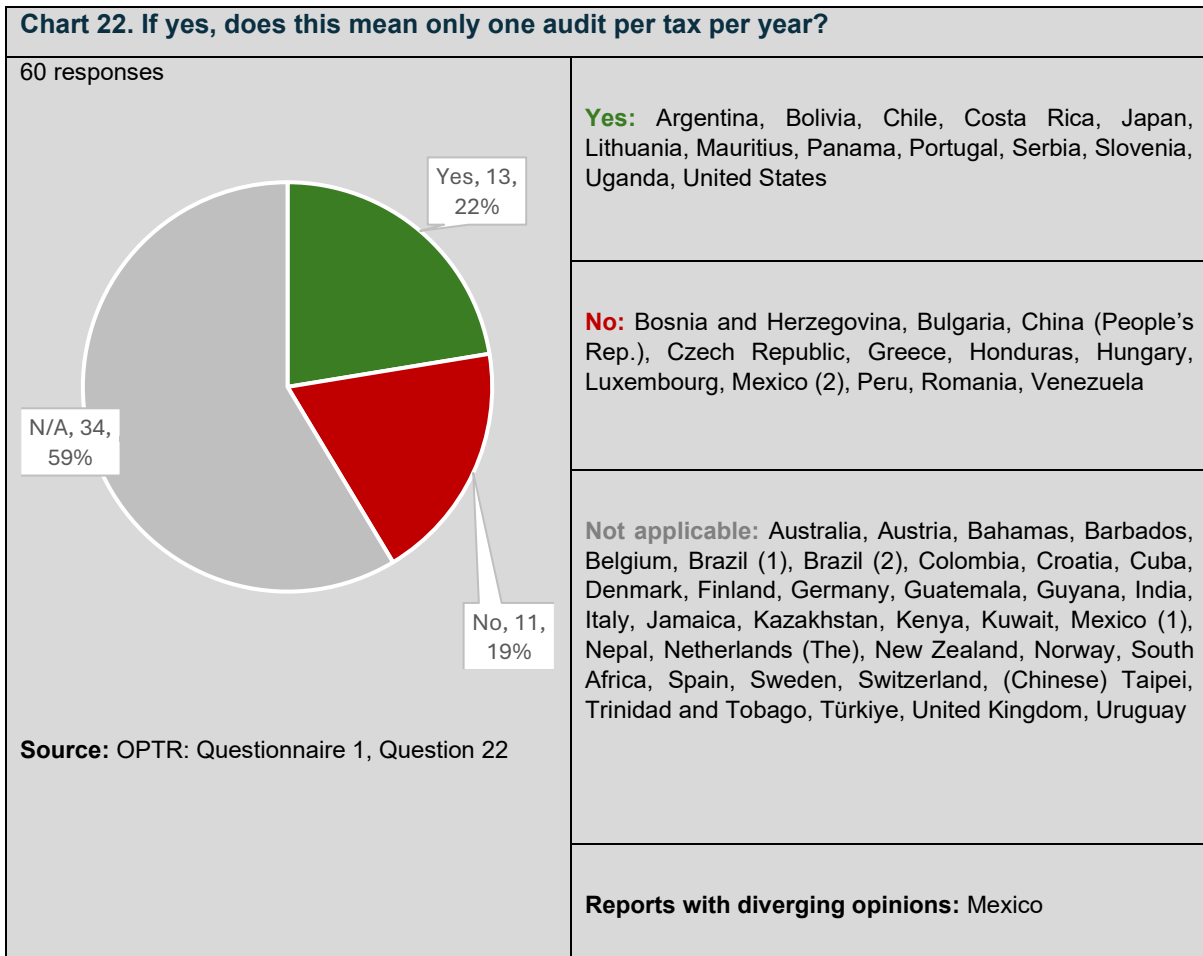
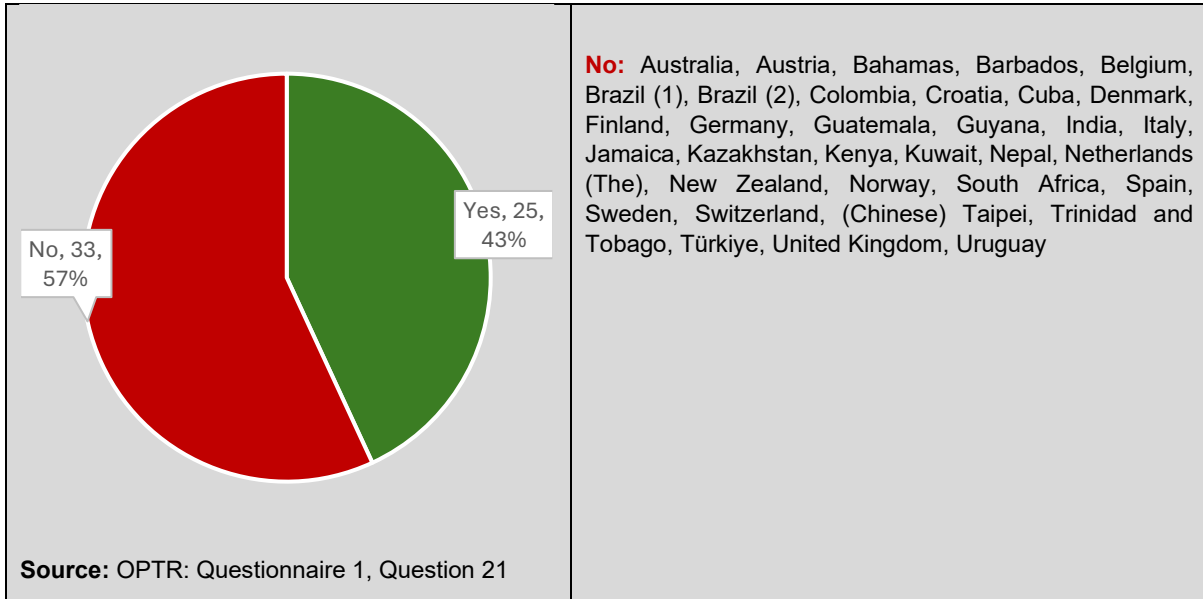
In **Spain**, the principle of *ne bis in idem* does not apply to tax audit procedures. However, the lack of an express *caducidad* (declaration of expiry) in a limited audit procedure presupposes the invalid initiation of a subsequent tax audit procedure for the same tax concept and period.²²³

Chart 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)?

60 responses

Yes: Argentina, Bolivia, Bosnia and Herzegovina, Bulgaria, Chile, China (People's Rep.), Costa Rica, Czech Republic, Greece, Honduras, Hungary, Japan, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Panama, Peru, Portugal, Romania, Serbia, Slovenia, Uganda, United States, Venezuela

²²³ ES: Supreme Court, Judgments of 16 June 2025 and 23 October 2025.



Minimum standard: In the application of *audi alteram partem*, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisers), as well as the right to provide factual information and present their views before decisions of the tax authorities become final.

Shifted towards/improved the minimum standard:

Brazil, Kenya, Spain

Shifted away from the minimum standard:

None

In **Brazil**, Congress approved a national code stating that tax administrations must ensure adversarial proceedings and full defence and must indicate the factual and legal grounds of their acts, reinforcing core due-process requirements (which are directly aligned with *audi alteram partem* expectations).²²⁴

In **Kenya**, under section 32(8A) of the amended TPA, by mandating a Statement of Reasons, the law provides the taxpayer with the necessary information to prepare a factual response. This ends the practice of “opaque assessments” and ensures that meetings are focused on specific, contestable facts.

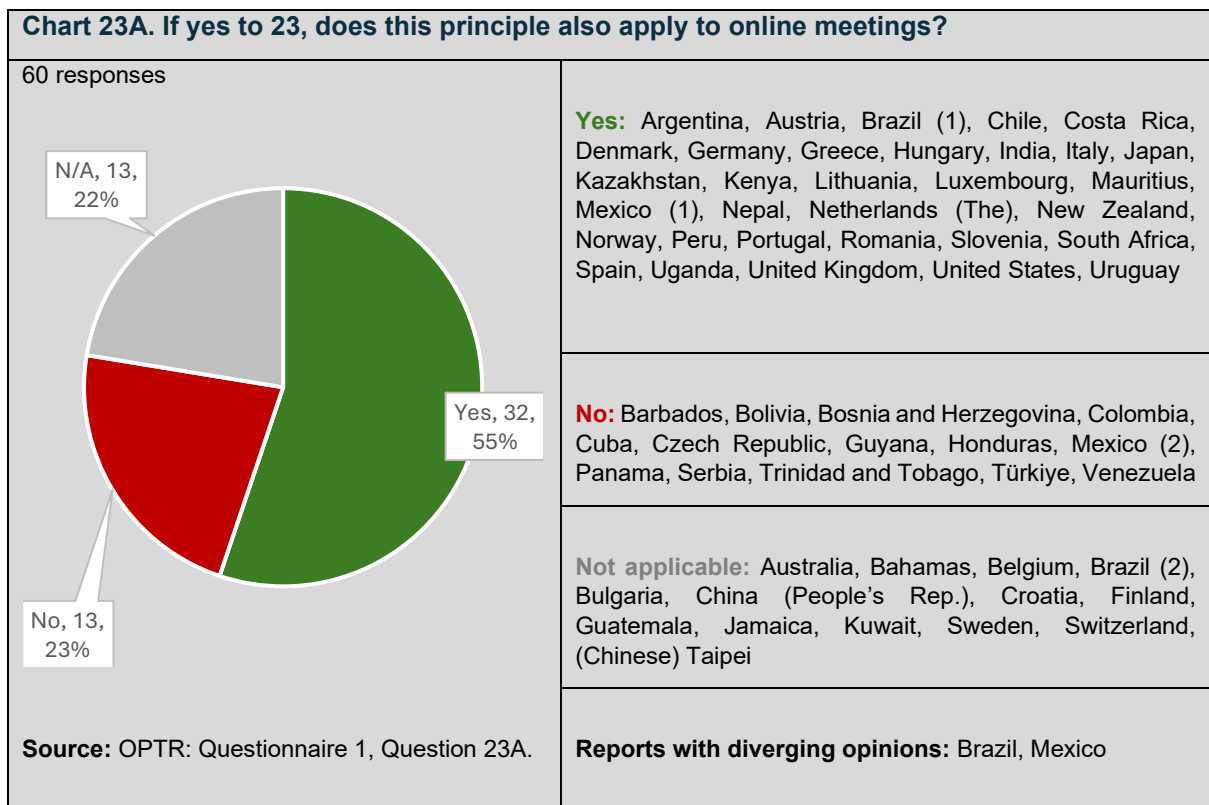
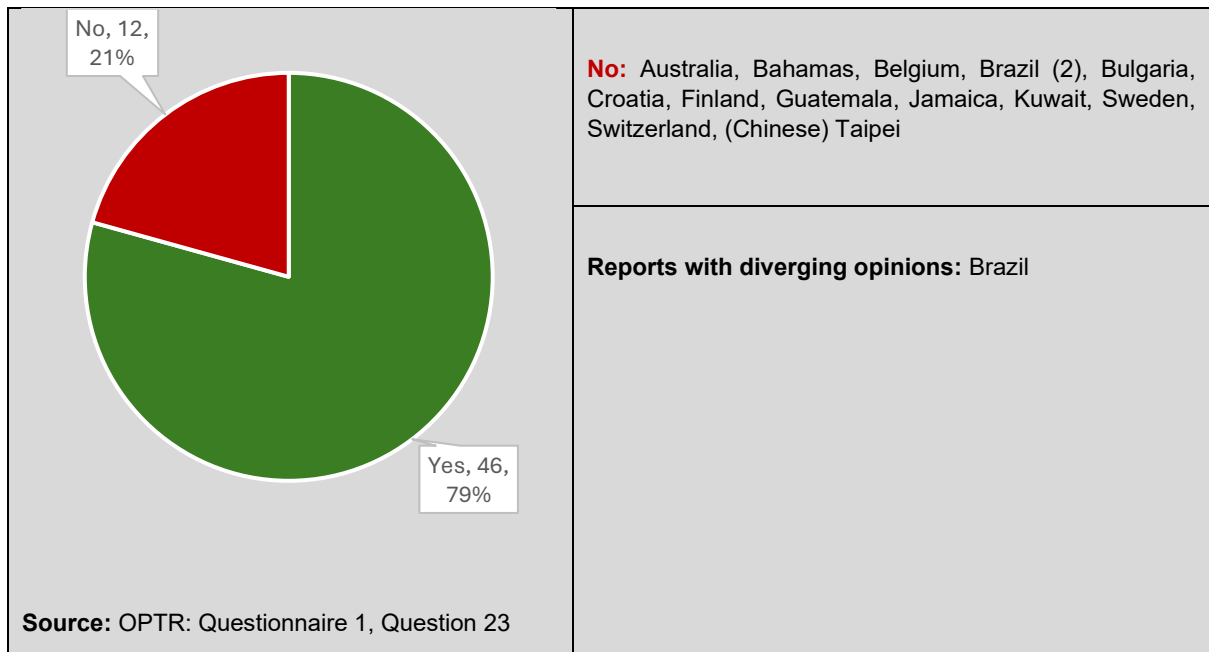
In **Spain**, according to the Judgment of the Supreme Court of 24 November 2025, a sanction is null and void if the evidence presented by the defendant is not considered, because this situation affects the right to effective judicial protection (article 24 EC).

Chart 23. Does the *audi alteram partem* principle 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 finalized)?

60 responses

Yes: Argentina, Austria, Barbados, Bolivia, Bosnia and Herzegovina, Brazil (1), Chile, China (People’s Rep.), Colombia, Costa Rica, Cuba, Czech Republic, Denmark, Germany, Greece, Guyana, Honduras, Hungary, India, Italy, Japan, Kazakhstan, Kenya, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay, Venezuela

²²⁴ *Lei Complementar nº 225*, de 8 de janeiro de 2026 (DOU extra), article 3º, VIII (“*indicar os pressupostos de fato e de direito*”), and article 3º, IX (“*garantir a ampla defesa e o contraditório*”); *Agência Senado* (official Senate news), published 11 December 2025.



Minimum standard: In the application of *nemo tenetur*, the right to remain silent should be respected in all tax audits.

Shifted towards/improved the minimum standard:

Belgium, Kenya, Spain

Shifted away from the minimum standard:

None

In **Belgium**, in a judgment of 24 June 2025, the Court of Appeal of Ghent²²⁵ ruled that the protection of the *nemo tenetur* principle applies from the moment a criminal charge within the meaning of article 6 of the ECHR exists. This is the case from the moment the tax authorities perform an act against the taxpayer by which the taxpayer can reasonably expect to be subject to a punitive sanction (in this case a tax fine or surcharge). In this case, the Court of Appeal ruled that, from the moment the tax authorities notified the taxpayer of the existing indications of tax evasion against him, he could reasonably expect to be subject to punitive sanctions (even if these had not yet been effectively imposed). The claim of the tax authorities to produce non-sequestered data, subject to a penalty payment, constitutes a violation of the *nemo tenetur* principle insofar as this data contains will-dependent material. However, for the purpose of determining the correct tax assessment, will-dependent material can also be claimed by the tax authorities (even subject to a penalty payment).

On the other hand, will-dependent material may not be used by the tax authorities for the purpose of imposing administrative fines or punishment. Since the Belgian legislation lacks safeguards in this respect, the Court of Appeal ruled that it must itself provide the necessary safeguards. In order to comply with the requirements of article 6 of the ECHR, the Court declared the claim of the tax authorities for the production of (non-sequestered) data well-founded, on the condition that the will-dependent material contained in the submitted (non-sequestered) data be used exclusively for the purposes of tax assessment. Should the data thus provided to the tax authorities nevertheless be used for the purposes of imposing a tax fine or tax surcharge, or even criminal prosecution, it will be for the court ruling on the penalty or punishment to determine the consequences to be attached to a breach of the aforementioned limitation.

In **Kenya**, the 2025 Data Protection Amendment Bill²²⁶ proposed the repeal of section 30(1)(b)(v) of the Data Protection Act, which previously allowed public authorities to access personal data broadly for any performance of duty. By limiting the access of the Revenue Agency to data for specific reasons allowable by a statutory requirement, the law now requires the Revenue Agency to justify the necessity and proportionality of its data demands.

²²⁵ The text of the judgment is accessible at the following link: https://expert.taxwin.be/nl/tw_juri/document/apgent20250624-2024-ar-961-nl.

²²⁶ Kenya Information and Communications (Amendment) Act, 2025, 7 March 2025; accessible at the following link: <https://www.parliament.go.ke/sites/default/files/2025-05/The%20Kenya%20Information%20and%20Communications%20%28amendment%29%20Bill%2C%202025.pdf>.

In **Spain**, in the judgments of 4 and 10 December 2025,²²⁷ the Supreme Court held that self-incriminating documentation submitted to the Tax Administration during tax audits may be used in the penalty proceedings, provided that its existence can be considered independent of the taxpayer's will. When transferring evidence obtained during the tax audit to the penalty proceedings, the Tax Administration must analyse whether it has obtained any evidence contrary to the right against self-incrimination. If so, it should not consider such evidence for penalty purposes.

2025 Relevant Decisions – European Court of Human Rights

Case	Case Number 44547/15 (<i>Church of Greece v. Greece</i>)	
Date	Judgment of 21 January 2025	
ECHR Articles	Article 6, §1 of the ECHR	
Facts	Decision	Comments
<p>The case concerned an organization that brought civil proceedings to assert ownership of immovable property which was in the possession of the state. The domestic courts declared the hearing inadmissible because the organization had failed to comply with a procedural requirement to include the disputed property in tax declarations for previous years and to submit a corresponding tax certificate, notwithstanding that the organization did not enjoy possession of the property and that the tax authorities could have pursued tax collection through other means.</p> <p>Relying on article 6 § 1, the applicant organization asserted that it had been deprived of access to a court, as the domestic courts had declared inadmissible the hearing of its civil action about the ownership of the property in question.</p>	<p>Violation of article 6, §1.</p> <p>The Court held that making access to a civil court conditional on compliance with a tax-related procedural requirement imposed a disproportionate restriction on the right of access to a court, and therefore found a violation of article 6 § 1 of the Convention</p>	

2025 Relevant Communicated Cases – European Court of Human Rights

²²⁷ The texts of the judgments are available at the following links: [STS, a 04 de diciembre de 2025 - ROJ: STS 5648/2025](#); [STS, a 10 de diciembre de 2025 - ROJ: STS 5552/2025](#).

Case	Application Number 22364/23 (<i>Eirikur Sigurbjörnsson v. Iceland</i>)	
Date	Communicated on 31 March 2025	
ECHR Articles	Article 6, §1 Article 4 AP7	
Facts		Comments
<p>The case concerns tax audit proceedings in which an individual was required by the tax authorities to provide detailed information and documents regarding the personal use of company credit cards. The information supplied was subsequently relied upon in parallel criminal proceedings for tax evasion, which resulted in a conviction. The applicant argues that he was compelled to produce self-incriminating material during the tax audit and that the combination of tax reassessment proceedings and criminal prosecution amounted to being tried twice for the same offence in violation of article 4 AP 7.</p>		

Case	Application Number 3715/23 (<i>Liciberto v. Italy</i>)	
Date	Communicated on 12 June 2025	
ECHR Articles	Article 6, §1 Article 13	
Facts		Comments
<p>The applicant complains under article 6 § 1 of an infringement of the principle of equality of arms since the main evidence the Tax Authority relied on had never been made available to him. He further complains under the same article of excessive formalism of the Court of Cassation's decision in his case. Invoking article 13 he also argues that he had no effective remedy in relation to his complaint concerning equality of arms.</p>		

Case	Application Number 20000/24 (<i>Horno Gutierrez v. Spain</i>)	
Date	Communicated on 4 December 2025	
ECHR Articles	Article 6, §1	
	Facts	Comments
	<p>The case concerns administrative tax fraud proceedings in which an individual was declared jointly liable for a company's tax debt and penalties. While the applicant was detained abroad, the tax authorities attempted to notify him of the initiation and outcome of the proceedings at his registered addresses and subsequently through public electronic notice, deeming the decisions to have been duly served. As a result, the liability decision became final without the applicant having effectively participated in the proceedings or challenged the merits of the case.</p> <p>Relying on article 6, the applicant argues that he did not have access to a court to challenge on the merits the initiation of the tax proceedings or the final decision that found him liable.</p>	

4.2. The structure and content of tax audits

Best practice: Tax audits should follow a pattern that is set out in published guidelines.

Shifted towards/matched the best practice:

Kenya, Romania, Spain

Shifted away from the best practice:

None

In **Kenya**, the Revenue Authority issued a high-profile Public Notice dated 7 November 2025²²⁸ that acts as a public road map for the audit of 2025 tax returns. The notice details that, starting in January 2026, the KRA will validate all income and expenses using specific data sources, e.g. eTIMS invoices, withholding tax certificates, and customs import records.

In **Romania**, the *Agenția Națională de Administrare Fiscală* (National Agency for Fiscal Administration; ANAF) published procedural guidance on tax inspections, in both Romanian and English, based on the legislation in force until 24 July 2023. These documents describe the typical stages of an audit and are intended to enhance consistency and transparency in the application of statutory audit rules.²²⁹

²²⁸ The Public Notice is accessible at the following link: <https://www.kra.go.ke/news-center/public-notice/2323-validation-of-income-and-expenses-in-the-income-tax-returns>.

²²⁹ The guidance is available, respectively in Romanian and in English, at the following links: https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20final_a_RO_24_07_2023.pdf

In **Spain**, the Decision of 27 February 2025 of the General Directorate of the Tax Administration has approved the general guidance of the 2025 Annual Audit Plan for Taxes and Customs.²³⁰

Best practice: A manual of good practice in tax audits should be established at the global level.

Shifted towards/matched the best practice:

Kenya, Romania

Shifted away from the best practice:

None

The OECD's 2025 Update on Automatic Exchange of Information confirmed that Kenya has successfully amended its TPA to meet international standards.

In Romania, guidelines published in 2025 also serve as standards of practice for tax inspectors.²³¹

Best practice: Taxpayers should be entitled to request the start of a tax audit (to obtain finality).

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Romania

In **Kenya**, under section 65(3)(a) of the amended TPA, it is foreseen that, notwithstanding the existence of a public ruling on a matter, a taxpayer may apply for a private ruling in relation to a transaction entered into, or proposed to be entered into, by the taxpayer provided that the application does not relate to a matter that is the subject of a tax audit or under objection or where a notice of assessment has been served on the applicant.

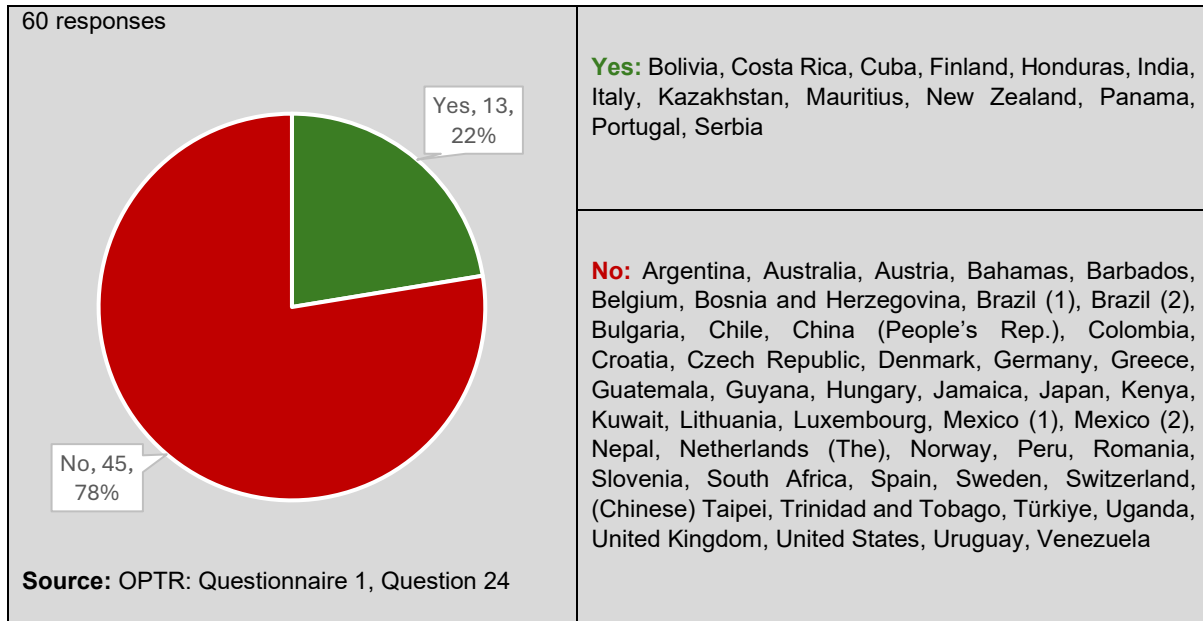
In **Romania**, the Tax Procedure Code does not recognize a general right for taxpayers to request the initiation of a tax audit for the purpose of obtaining procedural finality. The power to initiate a tax inspection lies exclusively with the tax authority and is exercised on the basis of risk analysis and administrative priorities.

Chart 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)?

https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20finala_EN_29_09_2023.pdf.

²³⁰ The text of the decision is accessible at the following link: <https://www.boe.es/boe/dias/2025/03/17/pdfs/BOE-A-2025-5323.pdf>.

²³¹ RO: The guidance is available, respectively in Romanian and in English, at the following links: https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20finala_RO_24_07_2023.pdf https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20finala_EN_29_09_2023.pdf.



Minimum standard: When tax authorities have resolved to start an audit, they should inform the taxpayer.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

Best practice: When 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 a timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

Shifted towards/matched the best practice:

Kenya, Germany, Italy

Shifted away from the best practice:

None

In **Kenya**, section 32(8A) of the amended TPA mandates that the commissioner must state the reasons for any amended assessment.

In **Germany**, according to § 199 (2) (2) and (3) of the *Abgabenordnung* (Tax Code; AO), applicable as of 1 January 2025, tax authorities and taxpayers may agree on (i) meetings held on a regular basis to discuss the findings and tax consequences, and (ii) a framework for the participation of the taxpayer in the course of an audit.

In **Italy**, following the ECtHR *Italgomme* ruling²³² – which condemned Italy and ordered it to adopt the necessary measures to ensure that tax inspections, audits and access were adequately justified – the Italian lawmakers intervened by amending article 12, paragraph 1, Law number 212 of 27 July 2000 (“Taxpayer’s Bill of Rights”, TBR). More specifically, through article 13-bis, paragraph 1, of Legislative Decree number 84 of 17 June 2025, converted, with amendments, by Law number 108 of 30 July 2025, the new article 12, paragraph 1 of the TBR has been enriched with the following provision: “The authorisations and the daily report of the Italian Tax Authorities drawn up pursuant to paragraph 4, the circumstances and conditions justifying the access must be expressly and adequately reported and justified.”

Minimum standard: Taxpayers should be informed of information gathering from third parties.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Kenya

In **Kenya**, section 29 of the 2025 Data Protection Amendment Bill²³³ mandates that any data controller including the Revenue Authority must explicitly notify the data subject of the lawful basis and the specific purpose for which the data is being collected.

4.3. Time limits for normal audits

The notion of a “reasonable” time limit is not easily determined and varies greatly among jurisdictions based on their specific legal context and background, in terms of a formal timeline and efforts to reduce the average time spent on a tax audit. This being premised, some relevant developments in this area can be reported across various geographic regions for 2025.

Minimum standard: 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 is reasonable, and adequate resources should be devoted to achieving that objective.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Spain

None

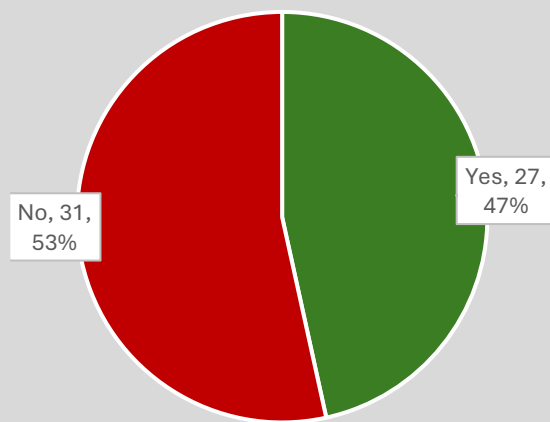
²³² ECtHR, First Section, 6 February 2025, applications nos. 36617/18 and 12 others.

²³³ The text of the bill is accessible at the following link: <https://www.parliament.go.ke/sites/default/files/2025-05/The%20Kenya%20Information%20and%20Communications%20%28amendment%29%20Bill%2C%202025.pdf>.

In **Spain**, developments with regard to time limits for audits were observed in 2025. In its judgment of 17 November 2025,²³⁴ the Supreme Court held that it is not possible to issue third or successive administrative acts in place of those that have been annulled (good administration principle).

Chart 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)?

60 responses



Source: OPTR: Questionnaire 1, Question 25

Yes: Bolivia, Botswana, Bulgaria (1), Bulgaria (2), Canada, Chile, China (People's Rep.), Colombia, Czech Republic, Germany, Greece, Honduras, Hungary, India, Kazakhstan, Mexico (1), Mexico (2), Nepal, Norway, Panama, Peru, Portugal, Slovenia, Spain, Türkiye, United States, Venezuela

No: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), Costa Rica, Croatia, Denmark, Finland, Guatemala, Guyana, Italy, Jamaica, Japan, Lithuania, Luxembourg, Netherlands (The), New Zealand, Nigeria, Poland (1), Poland (2), Serbia, South Africa, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago, United Kingdom, Uruguay

Best practice: Reasonable time limits should be fixed for the conduct of audits.

Shifted towards/matched the best practice:

Belgium, Germany, Hungary

Shifted away from the best practice:

Kuwait

In **Belgium**, the Law of 18 December 2025 largely reversed the extension of the time limits introduced by the Law of 20 November 2022.²³⁵ The six-year and ten-year time limits introduced effective in fiscal year 2023 were repealed, and the time limit in case of tax fraud was reduced back to seven years. The four-year time limit, however, remains in force. These

²³⁴ The text of the judgment is accessible at the following link: [STS, a 17 de noviembre de 2025 - ROJ: STS 5044/2025](https://www.sts.be/rojs/ST5044/2025).

²³⁵ See Wet van 18 december 2025 houdende diverse fiscale bepalingen (Law of 18 December concerning several fiscal measures), available at <https://www.ejustice.just.fgov.be/eli/wet/2025/12/18/2025009647/staatsblad>.

changes apply retroactively as of assessment year 2023, with the result that the time limits introduced by the law of 20 November 2022 will practically never take effect.²³⁶

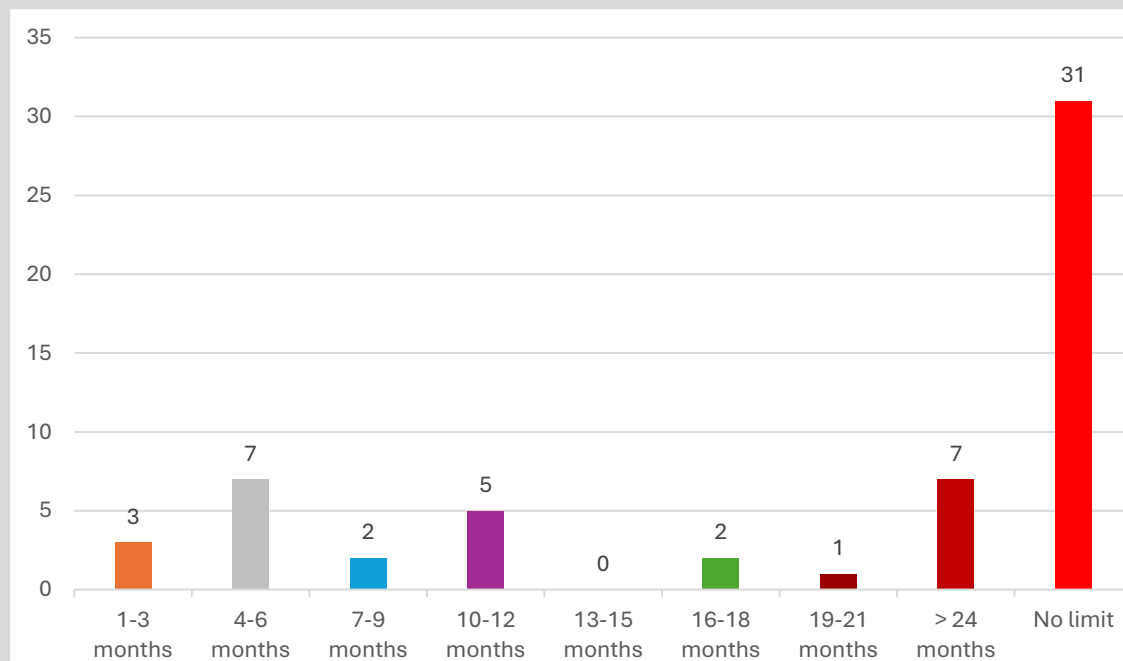
In **Germany**, according to the amended § 171 (4) (3) of the AO, applicable as of 1 January 2025, a tax assessment notice may only be amended based on the findings of a tax audit within a five-year period after the audit notice (necessary to start a tax audit) was issued.

In **Hungary**, there is a new form of audit, the compliance review, which has a maximum duration of 60 days.²³⁷

In **Kuwait**, the statute of limitations applicable to tax matters has been extended under the Civil Code.²³⁸ The general limitation period, which was previously five years, has been extended to ten years. This amendment applies to tax claims more broadly and aligns with the extended limitation period introduced under Law Number 157 of 2024 on the Taxation of Multinational Enterprise Groups, which implements the DMTT. In practice, the applicable limitation period also delineates the timeframe within which the tax administration may conduct tax audits.

Chart 26. If yes, what is the normal limit in months?

60 responses



²³⁶ See *Ibid.* article 94-96 Wet houdende diverse bepalingen van 18 December 2025.

²³⁷ The changes were included in Act LV of 2024, titled “On the Amendment of Certain Tax Laws”, adopted on 29 November 2024.

²³⁸ Decree Law of 19 January 2025 amending article 441 of Civil Law No. 67/1980.

Source: OPTR: Questionnaire 1, Question 26.

1-3 months:

China (People's Rep.), South Africa, Uganda

4-6 months:

Bulgaria, Kazakhstan, Mauritius, Portugal, Romania, Slovenia, Venezuela

7-9 months:

Chile, Honduras

10-12 months:

Bolivia, Hungary, Mexico (1), Mexico (2), Peru, Türkiye

13-15 months:

16-18 months:

Greece, Spain

19-21 months:

India

More than 24 months:

Colombia, Czech Republic, Germany, Kuwait, Nepal, Norway, United States

No limit:

Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), Costa Rica, Croatia, Cuba, Denmark, Finland, Guatemala, Guyana, Italy, Jamaica, Japan, Kenya, Lithuania, Luxembourg, Netherlands (The), New Zealand, Panama, Serbia, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago, United Kingdom, Uruguay

4.4. Technical assistance (representation) and the involvement of independent experts

Minimum standard: Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

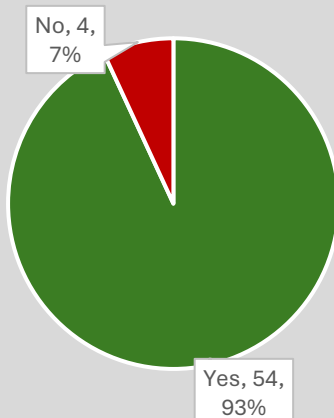
Kenya

None

In **Kenya**, under the amended TPA, section 20, taxpayers have a statutory right to be represented by a licensed Tax Agent in all dealings with the commissioner. This includes the preparation of returns, responding to audit queries and representation during physical or desk audits.

Chart 27. Do taxpayers have the right to be represented by a person of their choice in the audit process?

60 responses



Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay

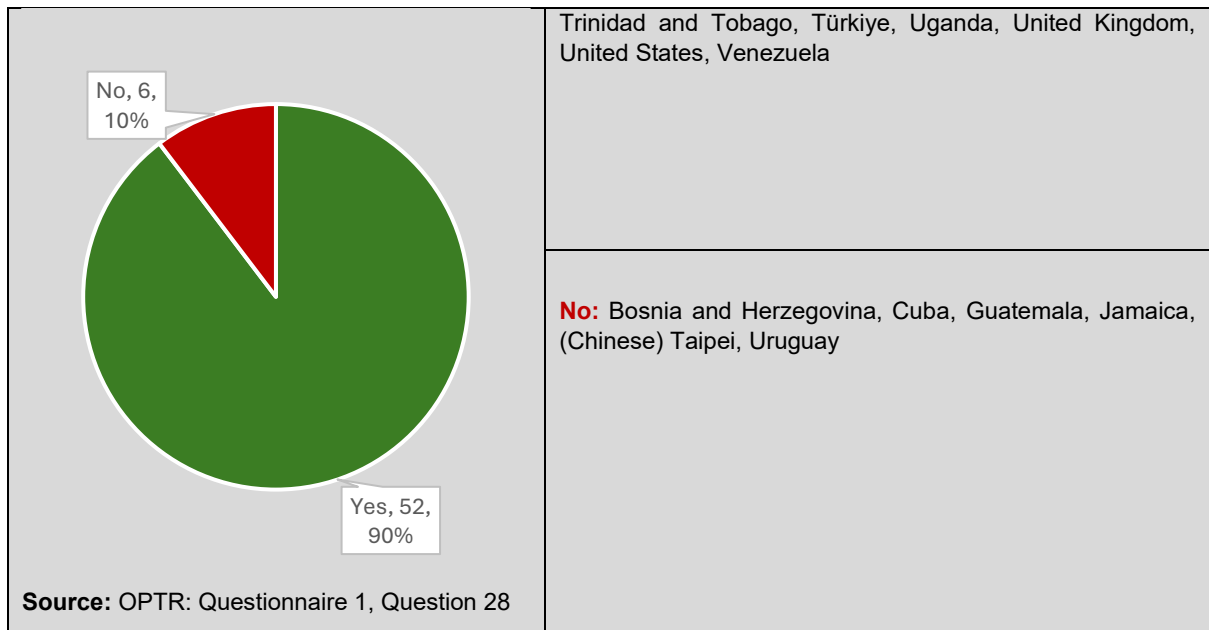
Source: OPTR: Questionnaire 1, Question 27

No: Croatia, Guyana, Kuwait, Venezuela

Chart 28. May the opinion of independent experts be used in the audit process?

60 responses

Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Czech Republic, Denmark, Finland, Germany, Greece, Guyana, Honduras, Hungary, India, Italy, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland,



4.5. The audit report

Minimum standard: The completion of a tax audit should be accurately reflected in a document and provided, in its full text, to the taxpayer.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

In **Kenya**, based on the Citizens' Service Delivery Charter (2025)²³⁹ issued by the KRA, the Revenue Authority has committed to issuing a formal closure notification, often called a Letter of Satisfaction or a Certificate of Audit Completion, even when no discrepancies are found.

Best practice: 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.

Shifted towards/matched the best practice:

Honduras, Kenya

Shifted away from the best practice:

None

²³⁹ The Charter is accessible at the following link: <https://www.kra.go.ke/images/publications/Citizens-Service-Delivery-Charter---Booklet.pdf>.

In **Honduras**, the audit manual was changed in the course of 2025. It now provides one month for the taxpayer to submit evidence after the presentation of results by the Tax Administration. This means the taxpayer has more time to submit evidence in order to prove the Tax Administration right or wrong. Before, the practice was that the taxpayer only had ten days.²⁴⁰

In **Kenya**, before issuing a final assessment, the Revenue Authority is now procedurally mandated under the Tax Investigations Handbook 2025²⁴¹ issued by the KRA and administrative guidelines to send a draft of its findings to the taxpayer. This letter serves as the draft report. Taxpayers are given a specific window to review the facts and point out inaccuracies.

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

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Best practice: Following an audit, a report should be prepared even if the audit does not result in an additional tax or refund.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

In **Kenya**, under the Citizens' Service Delivery Charter issued by the KRA in 2025,²⁴² the Revenue Authority has committed to issuing a formal closure notification often called a Letter of Satisfaction or a Certificate of Audit Completion even when no discrepancies are found.

Chart 29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process?

60 responses

²⁴⁰ It should be noted that the audit manual is not public. Reference can nonetheless be made to Annex 1, page 49, which includes strategies such as Strategic Action 2.1.1: identify and promote alternative solutions to address gaps that enable tax evasion and avoidance.

²⁴¹ The handbook is accessible at the following link: <https://www.kra.go.ke/images/publications/KRA-TAX-INVESTIGATION-FRAMEWORK-1.pdf>.

²⁴² The Charter is accessible at the following link: <https://www.kra.go.ke/images/publications/Citizens-Service-Delivery-Charter---Booklet.pdf>.

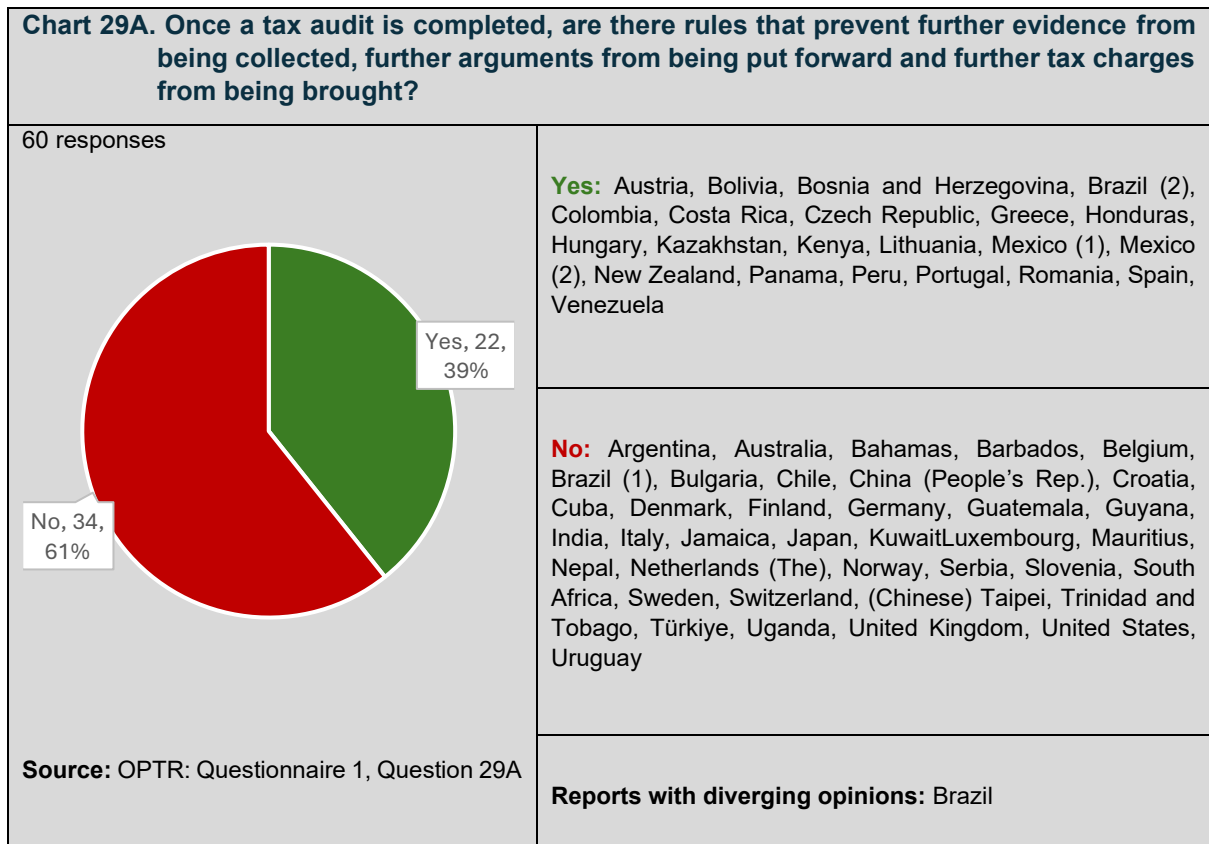
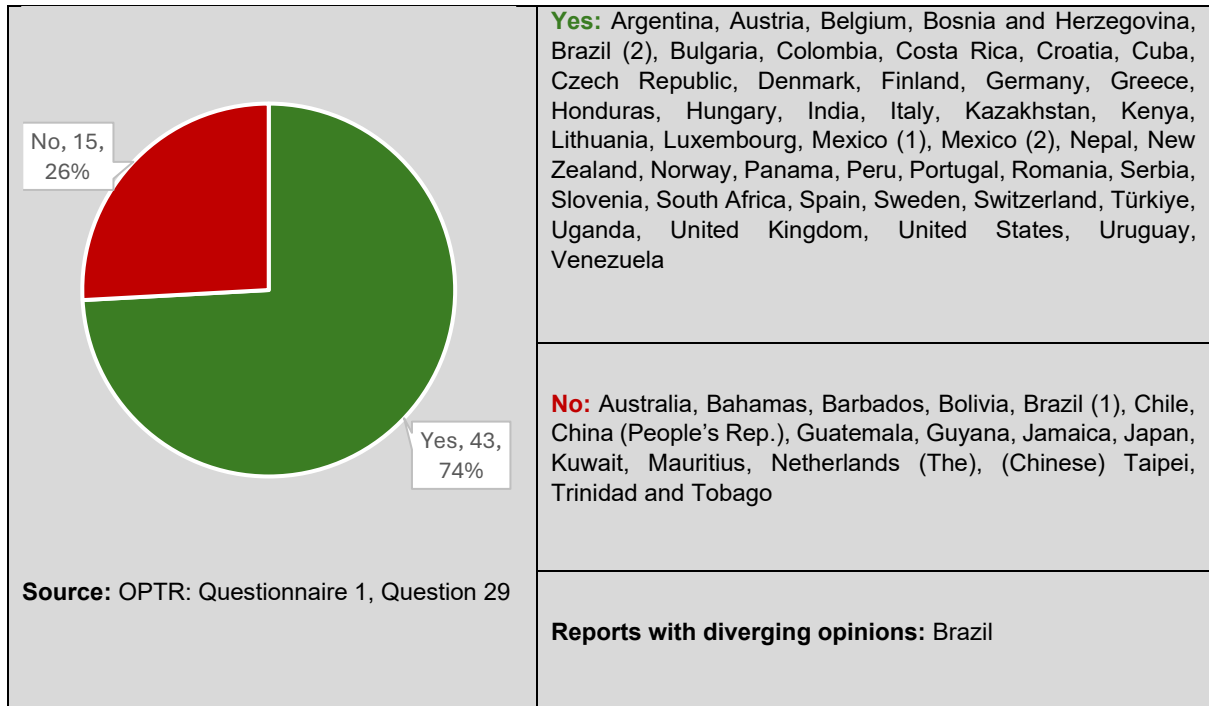
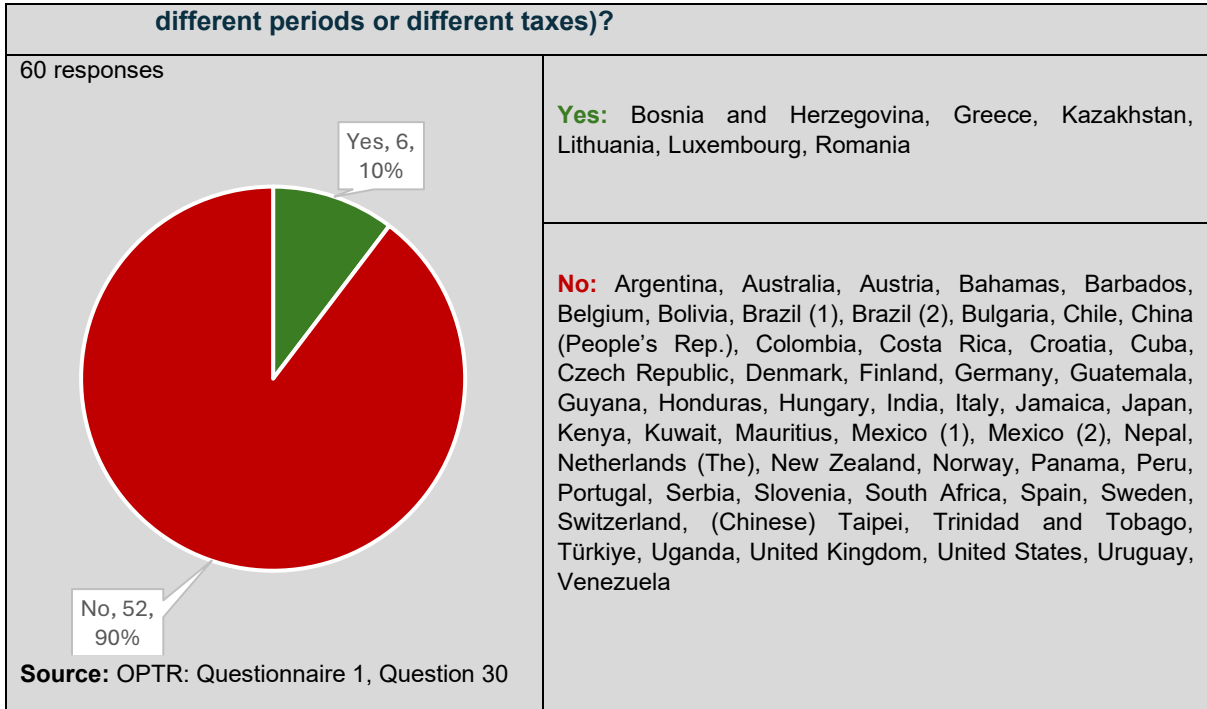


Chart 30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to



5. More Intensive Audits

5.1. The general framework

Best practice: More intensive audits should be limited and only occur when strictly necessary to ensure an effective reaction to non-compliance.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

In **Kenya**, under the Ninth Corporate Plan introduced in 2025, the Revenue Authority utilizes digital tools such as eTIMS, withholding tax records, and customs import data to automatically cross-check tax returns.²⁴³

5.2. The implications of the *nemo tenetur* principle in connection with subsequent criminal proceedings

Minimum standard: If, in the course of an audit, it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that point, the taxpayer should have stronger protection of their right to silence, and their statements should not be used in the audit procedure.

Shifted towards/improved the minimum standard:

Belgium, Kenya

Shifted away from the minimum standard:

None

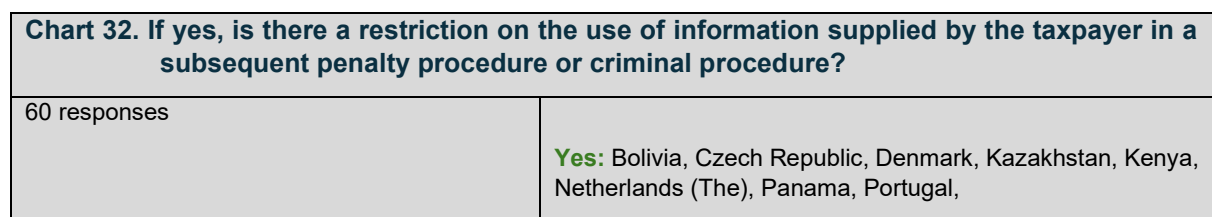
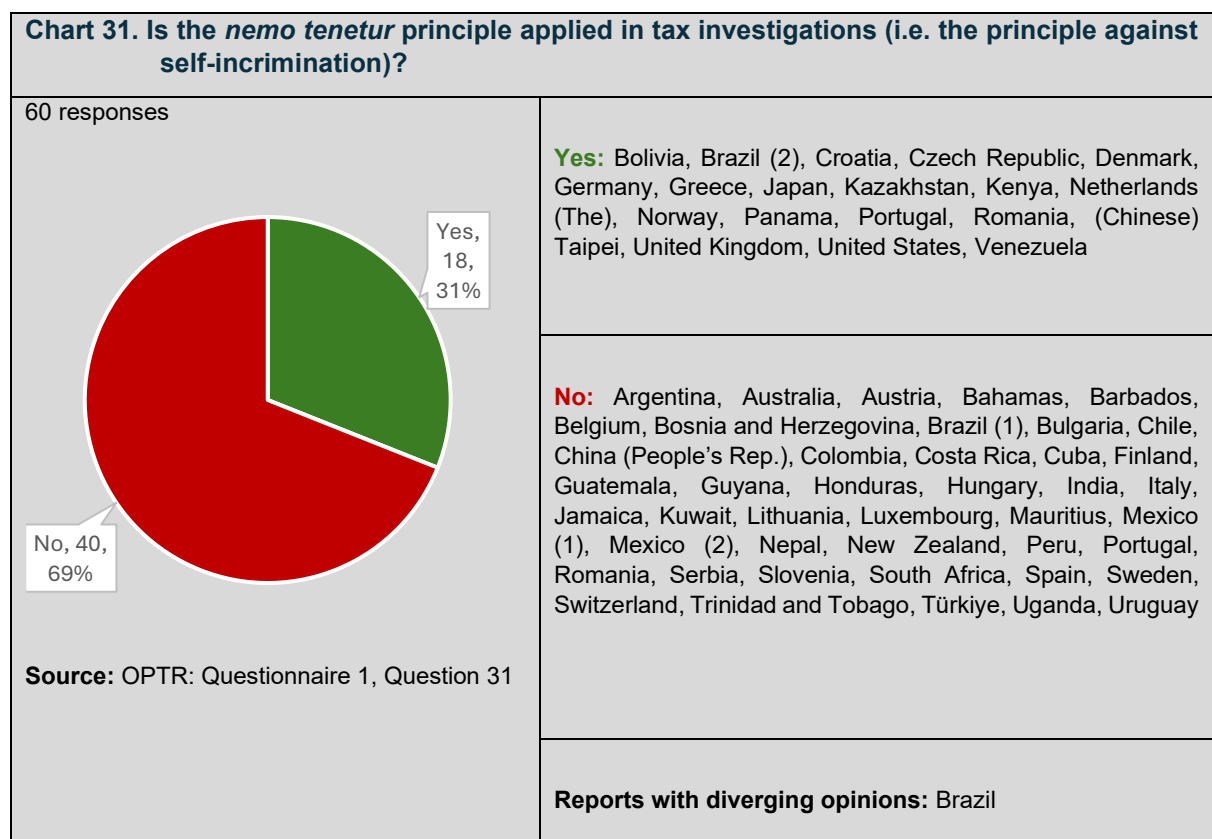
In **Belgium**, in a judgment of 24 June 2025, the Court of Appeal of Ghent²⁴⁴ ruled that the protection of the *nemo tenetur* principle applies from the moment a criminal charge within the meaning of article 6 of the ECHR exists. This is the case from the moment the tax authorities perform an act against the taxpayer by which the taxpayer can reasonably expect to be subject to a punitive sanction (in this case a tax fine or surcharge). In this case, the Court of Appeal ruled that, from the moment the tax authorities notified the taxpayer of the existing indications of tax evasion against him, he could reasonably have expected to be subject to punitive sanctions (even if these had not yet been effectively imposed). The claim of the tax authorities to produce non-sequestered data, subject to a penalty payment, constitutes a violation of the *nemo tenetur* principle insofar as this data contains will-dependent material. However, for the purpose of determining the correct tax assessment, also will-dependent material can be claimed by the tax authorities (even subject to a penalty payment).

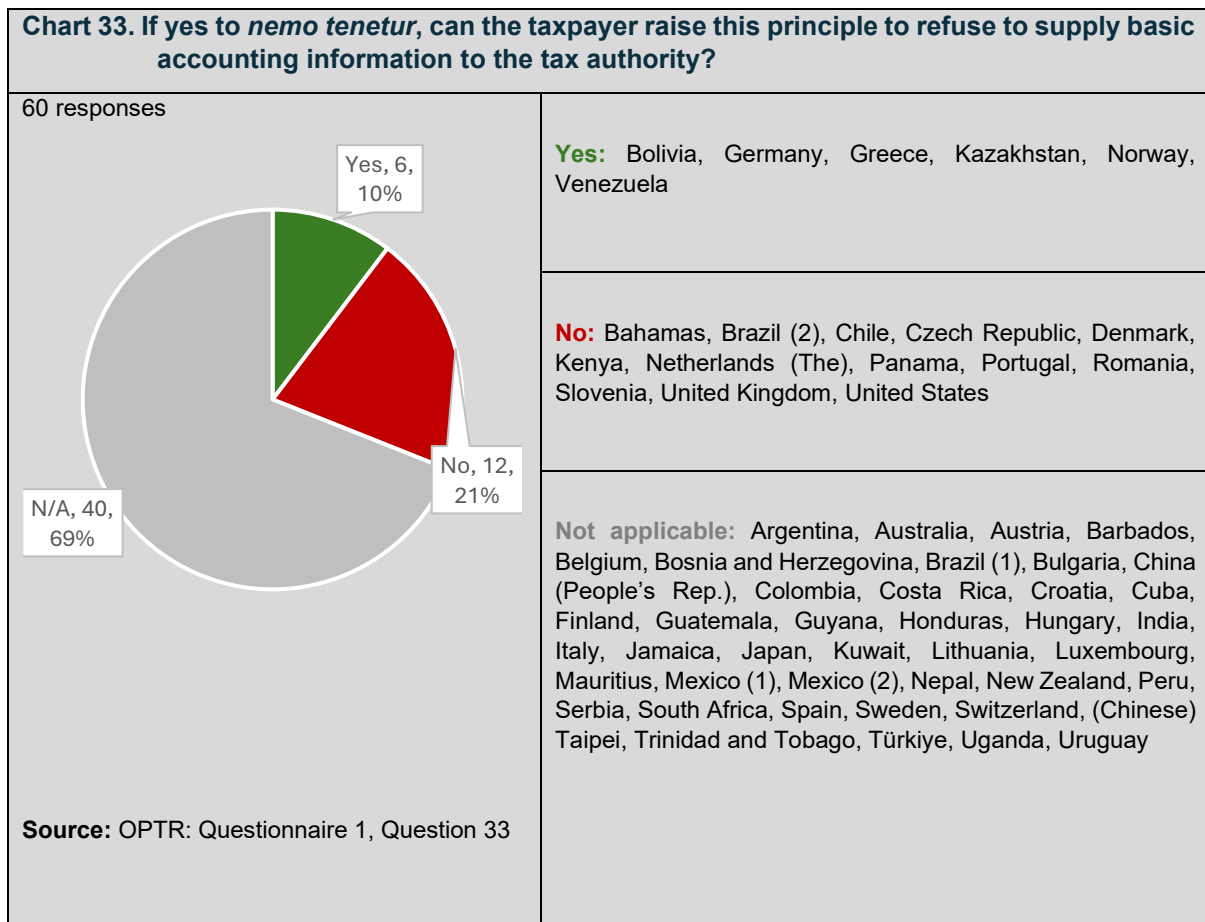
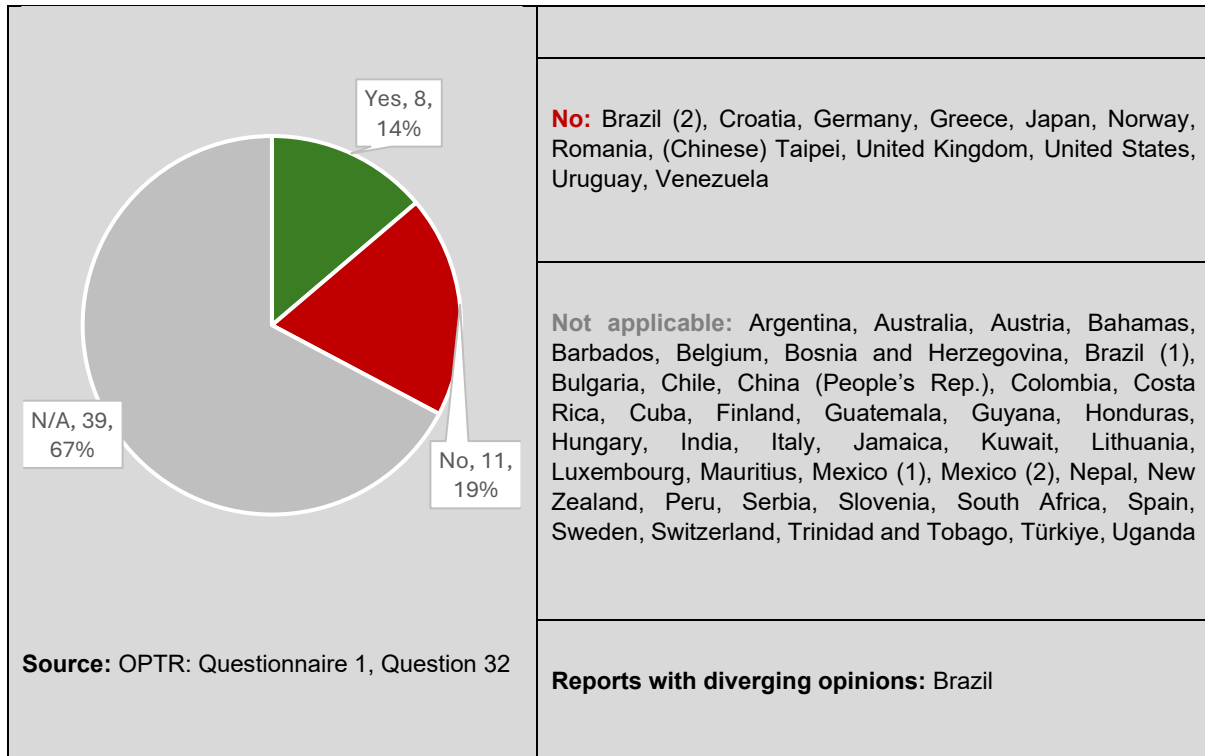
²⁴³ The Ninth Corporate Plan (2025-2029) of the KRA is accessible at the following link: <https://www.kra.go.ke/images/publications/The-9th-Corporate-Plan.pdf>.

²⁴⁴ BE: Court of Appeal of Ghent, 24 June 2025, 2024/AR/961. The text of the judgment is accessible at the following link: https://expert.taxwin.be/nl/tw_juri/document/apgent20250624-2024-ar-961-nl?access_token=cd87600cf266c5d3e05f21e2434affb564f1f6ba.

On the other hand, will-dependent material may not be used by the tax authorities for the purpose of imposing administrative fines or punishment. Since Belgian legislation lacks safeguards in this respect, the Court of Appeal ruled that it must itself provide the necessary safeguards. In order to comply with the requirements of article 6 of the ECHR, the Court declared the claim of the tax authorities for the production of (non-sequestered) data well-founded, on the condition that the will-dependent material contained in the submitted (non-sequestered) data may be used exclusively for the purposes of tax assessment. Should the data thus produced to the tax authorities nevertheless be used for the purposes of imposing a tax fine or tax surcharge, or even criminal prosecution, it will be for the court ruling on the penalty or punishment to determine the consequences to be attached to a breach of the aforementioned limitation.

In **Kenya**, article 50(2)(l) of the Tax Procedure Code guarantees the right against self-incrimination, stating that a person shall not be compelled to make a confession or admission that could be used in evidence against them.





	Reports with diverging opinions: Brazil
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Chart 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 recognized?

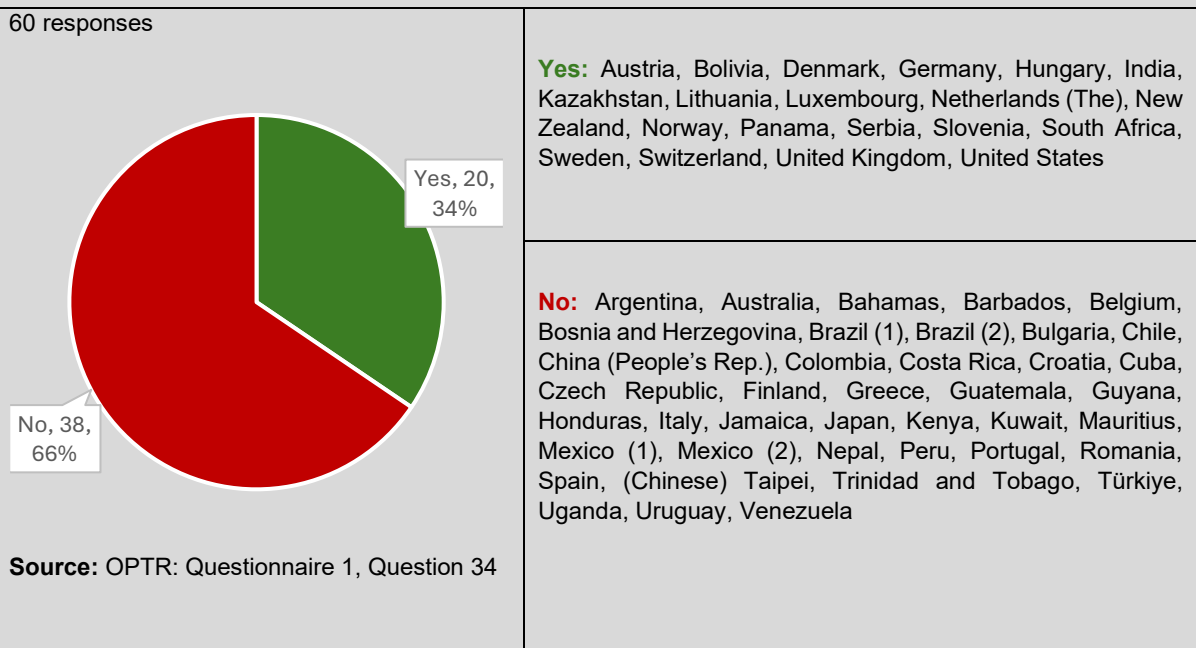
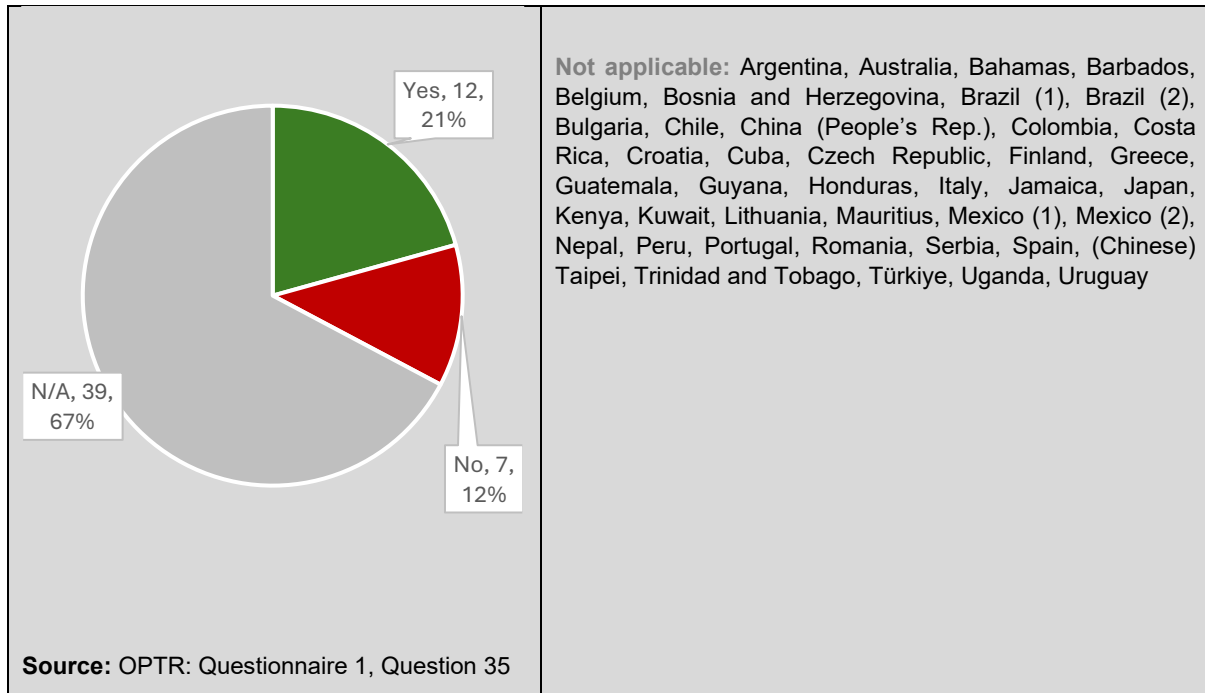


Chart 35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination?





5.3. Court authorization or notification

Minimum standard: Entering premises should be authorized by the judiciary. Judicial supervision of the search should be available at all times.

Shifted towards/improved the minimum standard:

Kenya, Italy

Shifted away from the minimum standard:

Luxembourg

Case law from the **ECtHR** has a significant impact on this section this year, and probably more so in the years to follow. The *Italgomme* case is connected to the minimum standards on judicial authorization, both *ex ante* and *ex post*, and the inspection of premises.²⁴⁵ The wide and generic authorizations for searches by tax authorities should be more heavily scrutinized by Council of Europe (CoE) members, as tax authorities should not receive an unfettered discretion.²⁴⁶ Essentially, the Court did not find “sufficient procedural safeguards capable of protecting the applicants in question against any abuse or arbitrariness”, and concluded that the applicants were not awarded the minimum degree of protection to which they were entitled under the Convention. The reasoning of the Court, in terms of the reasonable protection required, corresponds with the minimum standards and best practices contained in this section. We therefore expect many developments in this section in the coming years, especially when one considers that there is a wide range of states (CoE members) that applied similar systems of checks to the one in place in **Italy**.

²⁴⁵ See also sections 0.1 and 0.3.4. & ECtHR, Judgment of 6 February 2025, Case Numbers 36617/18 and 12 others (*Italgomme Pneumatici S.R.L. and others v. Italy*).

²⁴⁶ See paragraphs 98 and 99 of the Decision.

In **Kenya**, under section 60 of the amended TPA, a KRA officer may only enter a taxpayer’s premises or dwelling with a warrant issued by a magistrate or a judge. This ensures that the entry is authorized by the judiciary rather than an administrative decree.

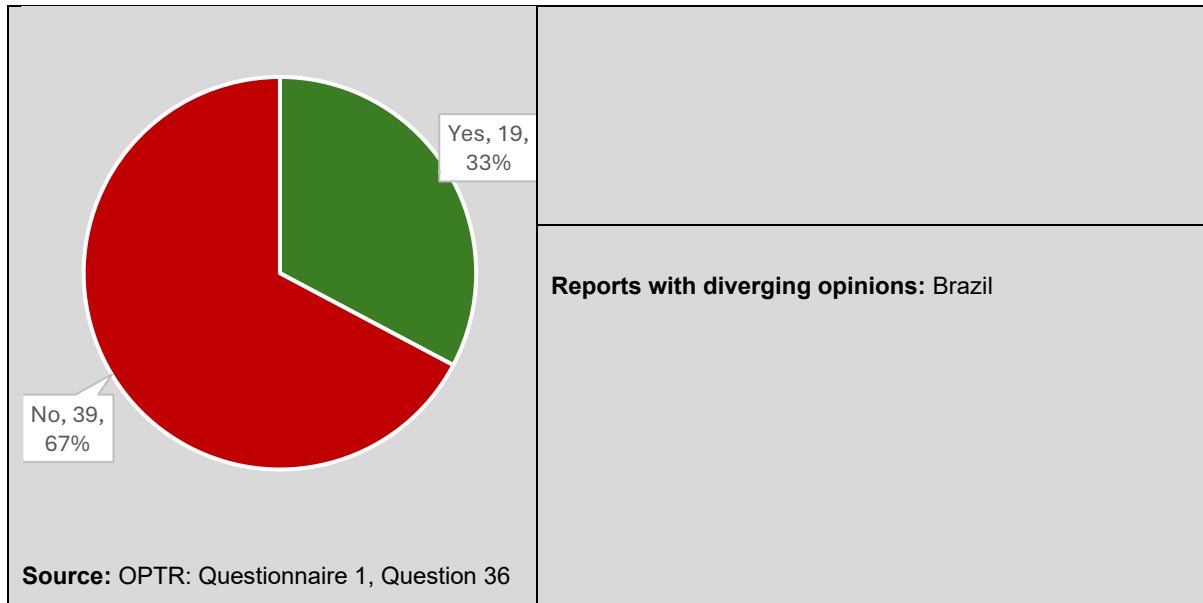
In December 2025, **Luxembourg** adopted the Law of 12 December 2025²⁴⁷ amending both the Penal Code and the Code of Criminal Procedure to strengthen criminal investigation powers, particularly in the context of economic and financial crime, including money laundering and terrorist financing. The law and the amendments do not specifically address tax crimes – although, if qualified, they will fall under the scope. The amendments modernize investigative processes and streamline certain procedures, notably by expanding the scope of offences subject to simplified investigative measures and by facilitating parallel investigations into underlying predicate offences. In terms of entry and seizure powers, the amended Code of Criminal Procedure continues to require judicial authorization from the investigating judge for coercive actions such as *perquisitions* (searches) and *saisies* (seizures) in the context of a formal criminal investigation, thereby safeguarding fundamental rights and procedural fairness.

An important exception under the 2025 reform is the expansion of the “mini-investigation” regime, which allows the public prosecutor’s office to request certain investigative measures, including seizures, in the early stages of a case without the formal opening of a preliminary investigation and without a prior judicial warrant, provided the legal conditions for initiating this expedited procedure are met. This mini-investigation framework is designed to accelerate complex investigations and remove procedural impediments (such as the previous waiting period for additional measures) while preserving the requirement for later judicial review as the case progresses. The law aligns Luxembourg’s framework with recommendations from the Financial Action Task Force (FATF) following its 2023 evaluation, focusing on combating money laundering and terrorist financing. The “expansion” was criticized by the Luxembourg Bar Association for somewhat downgrading the judicial oversight.

Chart 36. Is authorization by a court always needed before the tax authority may enter and search premises?

60 responses	<p>Yes: Argentina, Bahamas, Barbados, Bolivia, Brazil (2), Finland, Germany, Greece, Guatemala, Guyana, Jamaica, Japan, Kuwait, Lithuania, Norway, Slovenia, Sweden, (Chinese) Taipei, Türkiye, Venezuela</p> <p>No: Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil (1), Bulgaria, Chile, China (People’s Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Honduras, Hungary, India, Italy, Kazakhstan, Kenya, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Panama, Peru, Portugal, Romania, Serbia, South Africa, Spain, Switzerland, Trinidad and Tobago, Uganda, United Kingdom, United States, Uruguay</p>
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²⁴⁷ The law is accessible at the following link: <https://legilux.public.lu/eli/etat/leg/loi/2025/12/12/a556/fo>.



Minimum standard: Authorization within the revenue authorities should only be granted in urgent cases and should be subsequently reported to the judiciary for *ex post* ratification.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

None

No specific shifts were reported in 2025 with regard to the concerned minimum standard. This is in line with what was observed in this area in the course of 2024.

Best practice: Evidence obtained as a result of a search that was not authorized by the judiciary should not be admissible.

Shifted towards/matched the best practice:

Belgium

Shifted away from the best practice:

None

In **Belgium**, a search of business premises does not have to be authorized by the judiciary. However, a taxpayer has to give consent before the tax authorities can search the premises. Without this consent, the evidence obtained as a result of the search is illegally obtained. In Belgium, the question of whether illegally obtained evidence can be used by the tax authorities must be assessed in each individual case by the court based on criteria developed in the jurisprudence of the Belgian Court of Cassation (this is known as the Antigoon doctrine, named after a landmark judgment by the Court of Cassation). According to this doctrine, the general rule is that illegally obtained evidence is admissible. It should only be excluded or inadmissible in specific, exceptional circumstances (such as the violation of the right to a fair trial). In the aforementioned case, the Court of Appeal of Ghent ruled that the use of evidence obtained

during a search without the taxpayer's consent fails to meet the standards of the principles of proper administration and the right to a fair trial.²⁴⁸

Minimum standard: Inspection of the taxpayer's home should require authorization by the judiciary and should only be given in exceptional cases.

Shifted towards/improved the minimum standard:

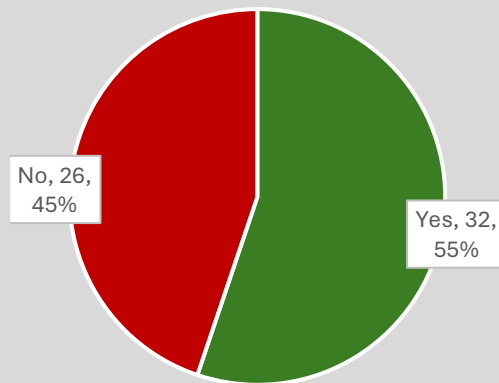
None

Shifted away from the minimum standard:

None

Chart 37. May the tax authority enter and search the dwelling places of individuals?

60 responses



Yes: Australia, Austria, Bahamas, Barbados, Belgium, Brazil (2), Croatia, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Hungary, India, Italy, Jamaica, Japan, Kenya, Luxembourg, Nepal, New Zealand, Panama, Serbia, Slovenia, South Africa, Spain, Sweden, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States

No: Argentina, Bolivia, Bosnia and Herzegovina, Brazil (1), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Cuba, Czech Republic, Honduras, Kazakhstan, Kuwait, Lithuania, Mauritius, Mexico (1), Mexico (2), Netherlands (The), Norway, Peru, Portugal, Romania, Switzerland, (Chinese) Taipei, Uruguay, Venezuela

Source: OPTR: Questionnaire 1, Question 37

Reports with diverging opinions: Brazil

Best practice:

When tax authorities intend to search a taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, unless there is evident danger of documents being removed or destroyed.

Shifted towards/matched the best practice:

None

Shifted away from the best practice:

Luxembourg

²⁴⁸ BE: Court of Appeal of Ghent, 4 February 2025, 2023/AR/857.

As mentioned earlier in this section, in December 2025, **Luxembourg** adopted the Law of 12 December 2025 amending both the Penal Code and the Code of Criminal Procedure to strengthen criminal investigation powers, particularly in the context of economic and financial crime, including money laundering and terrorist financing. This development was criticized by the Luxembourg Bar Association for somewhat downgrading the judicial oversight.

Best practice: Access to bank information for tax purposes (including automatically supplied information) should require judicial authorization.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Belgium, Chile

In **Kenya**, the revised TPA allows the Revenue Authority to integrate its system with those of corporates, including banks for general data sharing and monitoring of business transactions.

In **Belgium**, article 105 of the Law of 18 December 2025 allows the tax authorities to directly use and aggregate all data held by the Central Contact Point (the Belgian register of Belgian accounts and financial contracts) in a central data warehouse, in order to perform data mining and data matching processes, including profiling within the meaning of article 4(4) of the GDPR.²⁴⁹

In **Chile**, Law Number 21,713, published on 24 October 2025, incorporated article 85 ter into the Tax Code, and Circular Number 02 of 2 February 2025 issued its implementing instructions. Article 85 ter requires certain financial institutions to report to the Chilean Internal Revenue Service the number of credits received by account holders who are domiciled or resident in Chile, or who have been incorporated or established in the country, when objective thresholds are met of 50 credits in a day, week or month, or 100 in a semester, from different persons or entities. Additionally, if the Chilean Internal Revenue Service has information supporting a presumption of underreported income or another tax offense, it may request from the obligated financial institutions the number of credits received during any of the aforementioned periods. The first semi-annual report was submitted in July 2025 and included credits received since January 2025.

Minimum standard: Authorization by the judiciary should be necessary for the interception of telephone communications and monitoring of Internet access.

Shifted towards/improved the minimum standard:

None

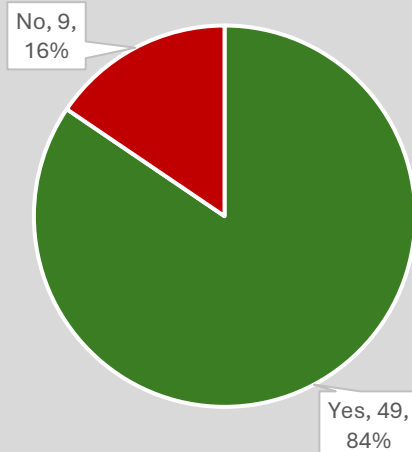
Shifted away from the minimum standard:

None

²⁴⁹ BE: Articles 94-96 *Wet houdende diverse bepalingen* of 18 December 2025.

Chart 38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)?

60 responses



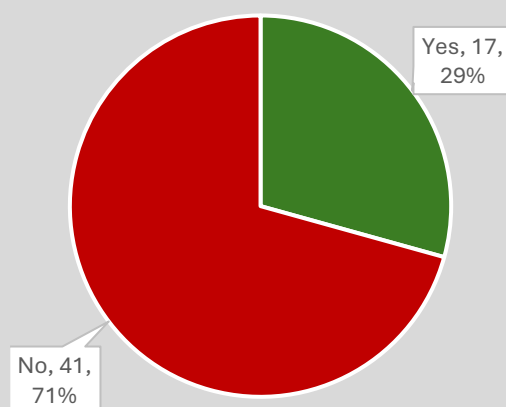
Source: OPTR: Questionnaire 1, Question 38

Yes: Argentina, Australia, Austria, Bahamas, Barbados, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Cuba, Denmark, Finland, Germany, Guatemala, Guyana, Honduras, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, (Chinese) Taipei, Trinidad and Tobago, Türkiye, United Kingdom, United States, Uruguay, Venezuela

No: Belgium, China (People's Rep.), Croatia, Czech Republic, Greece, Hungary, Mauritius, Switzerland, Uganda

Chart 38A. Does access to bank information for tax purposes require prior judicial authorization?

60 responses



Source: OPTR: Questionnaire 1, Question 38A.

Yes: Austria, Bahamas, Barbados, Bulgaria, Chile, Costa Rica, Germany, Guatemala, Guyana, India, Jamaica, Kenya, Kuwait, Mexico (2), Norway, Slovenia, Trinidad and Tobago, Uruguay

No: Argentina, Australia, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), China (People's Rep.), Colombia, Croatia, Cuba, Czech Republic, Denmark, Finland, Greece, Honduras, Hungary, Italy, Japan, Kazakhstan, Lithuania, Luxembourg, Mauritius, Mexico (1), Nepal, Netherlands (The), New Zealand, Panama, Peru, Portugal, Romania, Serbia, South Africa, Spain, Sweden, Switzerland, (Chinese) Taipei, Türkiye, Uganda, United Kingdom, United States, Venezuela

Reports with diverging opinions: Mexico

Best practice: Specialized offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of Internet access.

Shifted towards/matched the best practice:

None

Shifted away from the best practice:

None

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya, Spain

Shifted away from the minimum standard:

None

In **Kenya**, section 60 of the amended TPA mandates that Revenue Authority officers obtain a court-issued warrant before seizing documents or digital data.

In **Spain**, according to the Judgment of Murcia Court of 16 October 2025 (JUR\2025\357285), 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.

2025 Relevant Decisions – European Court of Human Rights

Case	Case Numbers 36617/18 and 12 others (<i>Italgomme Pneumatici S.R.L. and others v. Italy</i>)	
Date	Judgment of 6 February 2025	
ECHR Articles	Article 8	
Facts	Decision	Comments
The case concerned access to and the inspection of business premises, registered offices or premises used for professional activities. The inspections involved the examination, copying and seizure of accounting records, company books, invoices and other mandatory accounting-related documents, as well as several	Violation of article 8 The Court found in particular that, even though there was a general legal basis in Italian law for the measures in question, that law did not meet the “quality of law” requirement of article 8. The Court	In a case in which similar questions arose (Case Numbers 32539/18 and 7 others, <i>Agrisud 2014 S.R.L. Semplificata and Others v. Italy</i>), the Court also concluded in its judgment of 11 December 2025 that there

Facts	Decision	Comments
<p>different types of documents relevant for tax assessment purposes. This was carried out by officers or agents from the <i>Guardia di Finanza</i> (Revenue Police) or from the <i>Agenzia delle Entrate</i> (Tax Authority) in order to assess the applicants' compliance with their tax obligations.</p>	<p>considered that the national legal framework gave the domestic authorities unlimited leeway as regards the scope of the measures and the way in which they could be implemented. Moreover, it did not provide sufficient procedural safeguards, as the legality, necessity and proportionality of the measures were not subject to sufficient review. All in all, it had not provided the applicants with the minimum degree of protection to which they were entitled under the Convention.</p>	<p>was a violation of article 8 of the Convention.</p> <p>The Court found a violation of article 8 of the Convention, holding that the domestic legal framework governing tax inspections did not provide adequate procedural safeguards and that the interference with the applicant companies' premises and documents was not "in accordance with the law" within the meaning of article 8 § 2.</p>

2025 Relevant Communicated Cases – European Court of Human Rights

Case	Application Number 57269/22 (<i>Bomodi S.R.L. v. Italy</i>)	
Date	Communicated on 23 June 2025	
ECHR Articles	Article 8	
Facts	Comments	
<p>The applications concern searches carried out in the applicants' registered offices and business premises in the context of tax assessment investigations.</p> <p>The applicants complain about the allegedly unlawful search of their registered offices, business premises or professional domiciles and of the lack of an effective judicial or independent review. In particular, under article 8, they complain about:</p> <p>(i) about the lack of an <i>ex ante</i> judicial scrutiny of the lawfulness of the search warrants, as the decisions to authorize the searches were taken by the tax authorities themselves or by the financial police;</p> <p>(ii) about the absence of any reasonable suspicion that an offence had been committed, which might have justified the interference with their article 8 rights;</p>	<p>Similar facts and complaint in Case Number 9855/23 (<i>Desantis v. Italy</i>)</p>	

Facts	Comments
<p>(iii) that the search warrants were extremely vague, as they did not indicate the evidence already available to the authorities or predetermine the scope and purpose of the searches, in particular by indicating the items that the authorities expected to find as evidence of the offences being investigated.</p>	

5.4. Treatment of privileged information

Best practice: If data is held on a computer hard drive, then a backup should be made in the presence of the taxpayer’s advisers and the original left with the taxpayer.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

In **Kenya**, as of 2025, the Revenue Authority’s specialized digital forensics units are now equipped to create bit-for-bit forensic images (backups) of hard drives on-site.

Best practice: 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.

Shifted towards/matched the best practice:

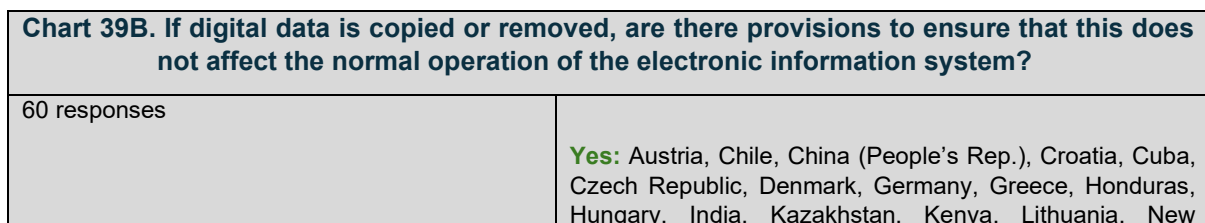
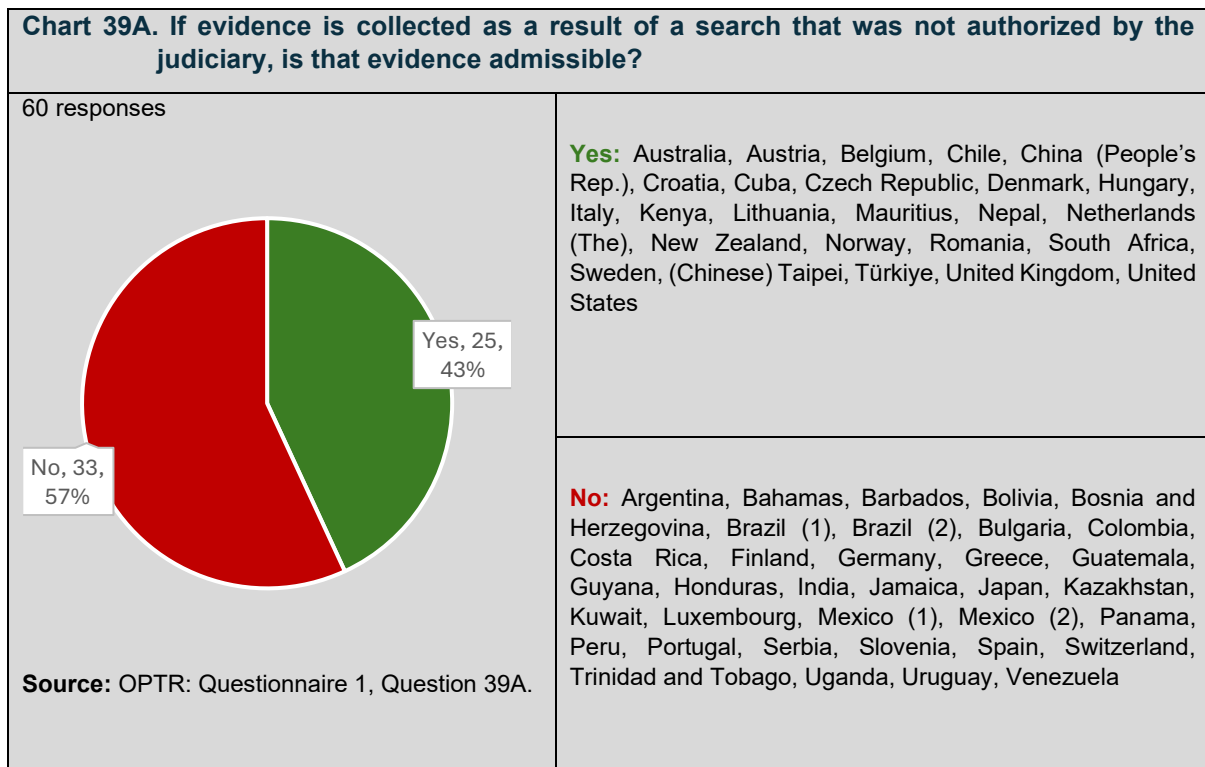
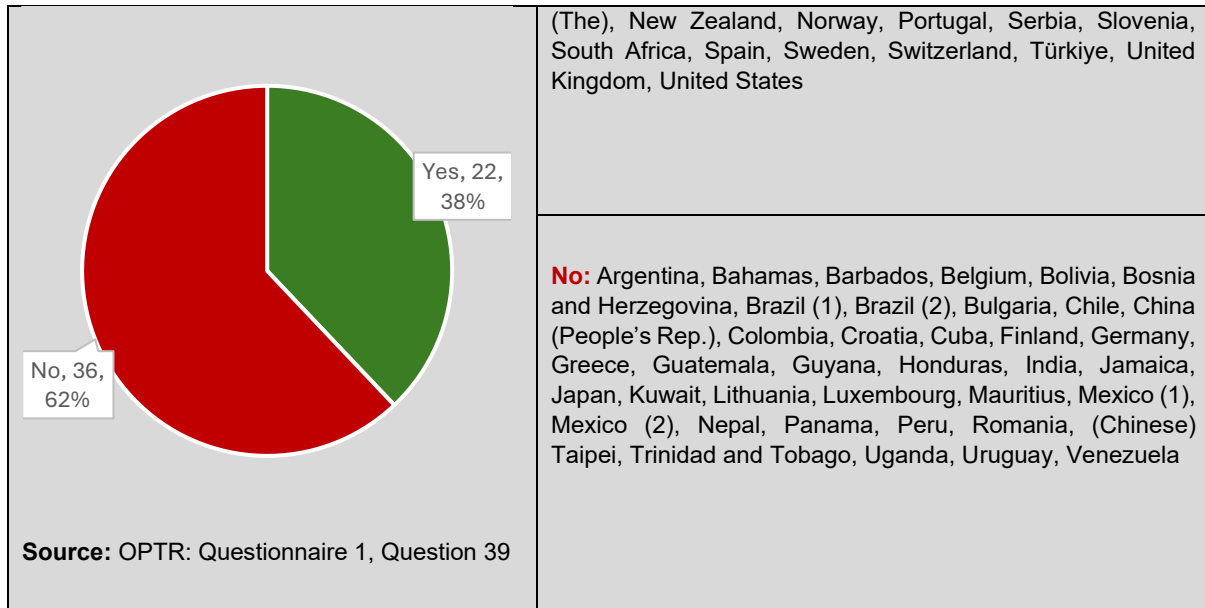
Kenya

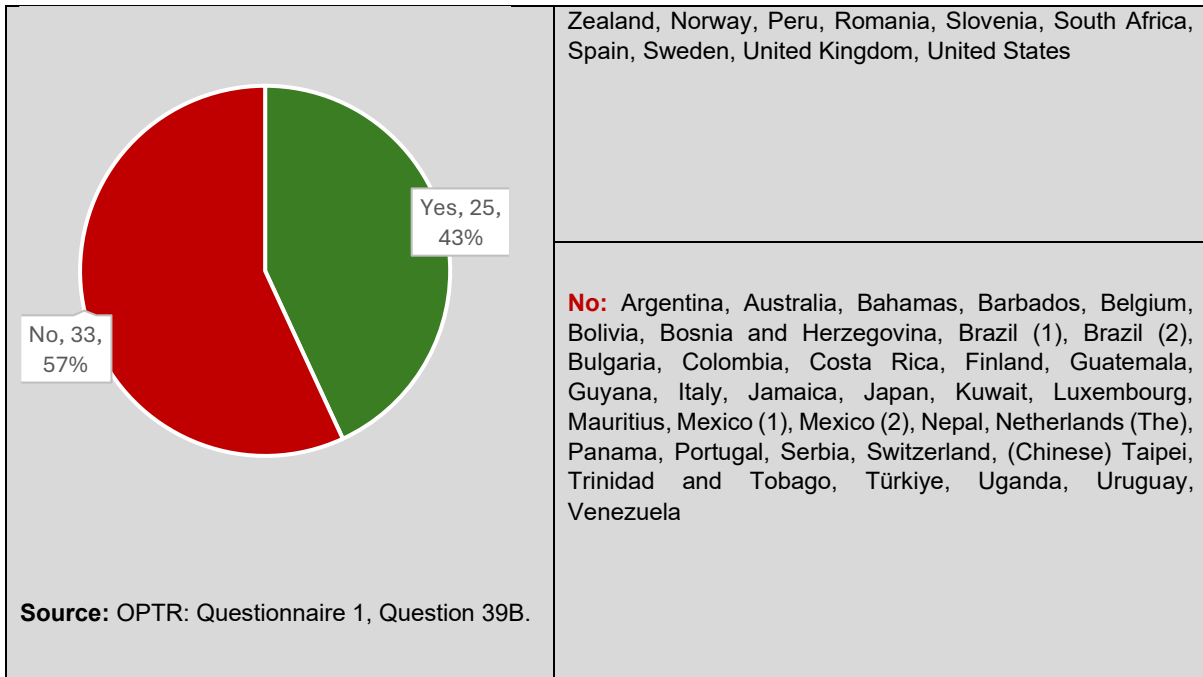
Shifted away from the best practice:

None

As indicated in the concerned national report, in **Kenya**, in 2025 the parliament rejected Finance Bill 2025 proposals that would have expanded the KRA’s powers to interfere with digital systems without strict judicial oversight.²⁵⁰

Chart 39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search?	
60 responses	<p>Yes: Australia, Austria, Costa Rica, Czech Republic, Denmark, Hungary, Italy, Kazakhstan, Kenya, Netherlands</p>





Minimum standard: When invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

In **Kenya**, under section 43 of the revised TPA, the Revenue Authority generally has five years from the date a return is filed to conduct an assessment or audit. This fundamental limit also implicitly prevents indefinite scrutiny.

6. Reviews and Appeals

6.1. The remedies and their functions

Best practice: There should be e-filing of requests for internal review to ensure the effective and speedy handling of the review process.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

National reports for the current reporting cycle show a “no change” situation, with the exception of **Kenya**, where taxpayers are now required to lodge a notice of objection electronically through the national online tax system (i-Tax) within 30 days following an assessment, which automatically triggers a structured internal review process.²⁵¹

Seen in a broader perspective, the Kenyan development reflects the consolidation of a trend already documented in the 2024 reporting cycle, when several jurisdictions expanded digital filing tools for reviews and appeals.

In **Honduras**, Agreement Number SAR-236-2024, issued on 20 May 2024, established the Virtual Office of the *Servicio de Administración de Rentas* (Honduran Tax Administration Service). This digital platform was designed to streamline tax procedures, improve efficiency and modernize tax administration, including the electronic filing of appeals for reconsideration.²⁵²

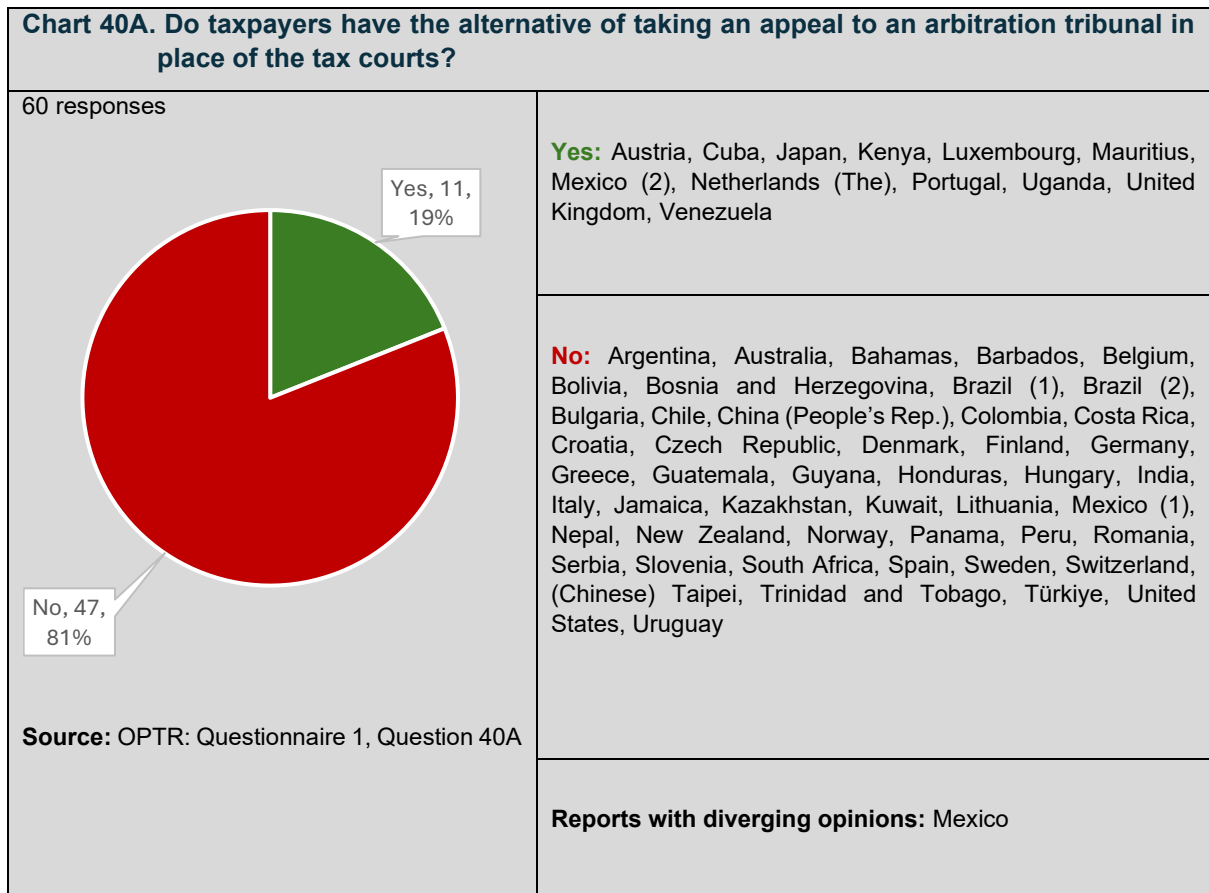
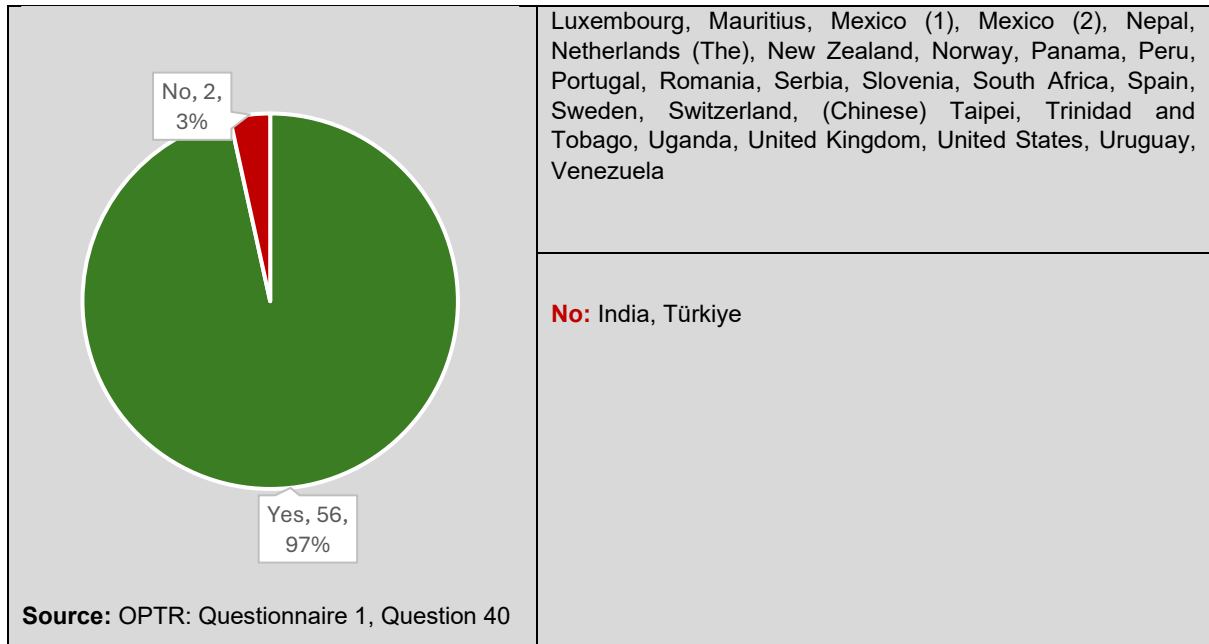
Chart 40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary?

60 responses

Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, China (People’s Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Honduras, Hungary, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania,

²⁵¹ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 63(S).

²⁵² See HN: OPTR Report (2024) (Taxpayers/Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 63. For further information, see <https://portalmiempresa.com/documento/comunicado-sar-024-2024-eximente-de-responsabilidad-en-el-marco-de-la-implementacion-de-la-nueva-oficina-virtual/> (accessed 3 March 2025) and <https://www.sar.gob.hn/download/acuerdo-no-sar-236-2024-no-36538-de-fecha-20-de-mayo-2024-se-crea-la-oficina-virtual-del-servicio-de-administracion-de-rentas-sar-como-la-herramienta-que-facilita-a-los-obligados-tributarios-el/> (accessed 3 March 2025).



Minimum standard: The right to appeal should not depend on prior exhaustion of administrative reviews.

Shifted towards/matched the best practice:

None

Shifted away from the best practice:

Kenya

In a large number of jurisdictions, access to justice in tax matters requires the prior exhaustion of “administrative review procedures”. These procedures normally have (one or more of) the following characteristics:²⁵³ (i) they are triggered by taxpayers; (ii) they may end either with the annulment or the confirmation of a tax measure (prohibition of *reformatio in pejus*); (iii) they ensure that administrative measures issued by tax authorities comply with the rule of law and, thus, that they aim to protect the interest of the community rather than the rights of individual persons; (iv) they may entail the replacement of an administrative measure with a new one; (v) they are conducted by the same branch of the state government that issued the measure under the review; (vi) they should operate as a “filter” that reduces the number of tax disputes to be addressed at the judicial level; and (vii) they do not automatically suspend the tax collection during the review process or the time limits for the appeal of the measure under review.

The need for prior exhaustion of administrative review adds at least one layer of revision to those that are necessary for securing taxpayers’ effective protection, thus increasing the risk of undermining the right to justice within a reasonable period.²⁵⁴ At the same time, it allows for some uncomplicated cases to be swiftly resolved.

National reports for 2025 show that mandatory administrative review mechanisms remain embedded in **Kenya**, where taxpayers must first pursue an administrative objection procedure before accessing the Tax Appeals Tribunal. The statutory framework and administrative guidelines provide that this internal review should normally be concluded within a defined period, confirming the structured and compulsory role of the administrative stage within the dispute process.

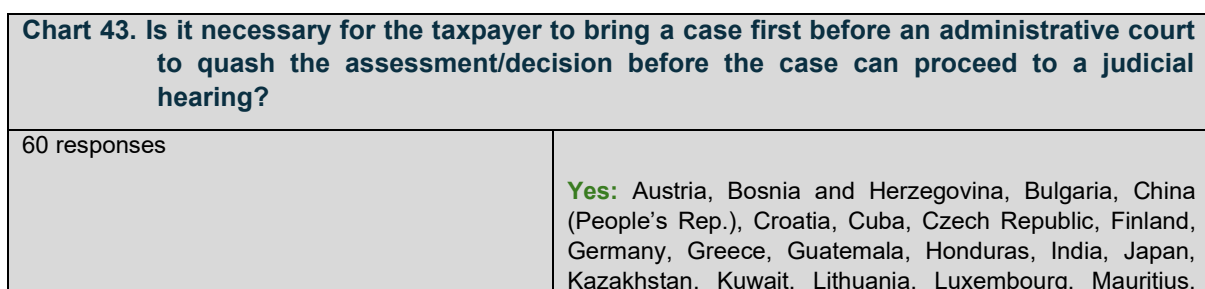
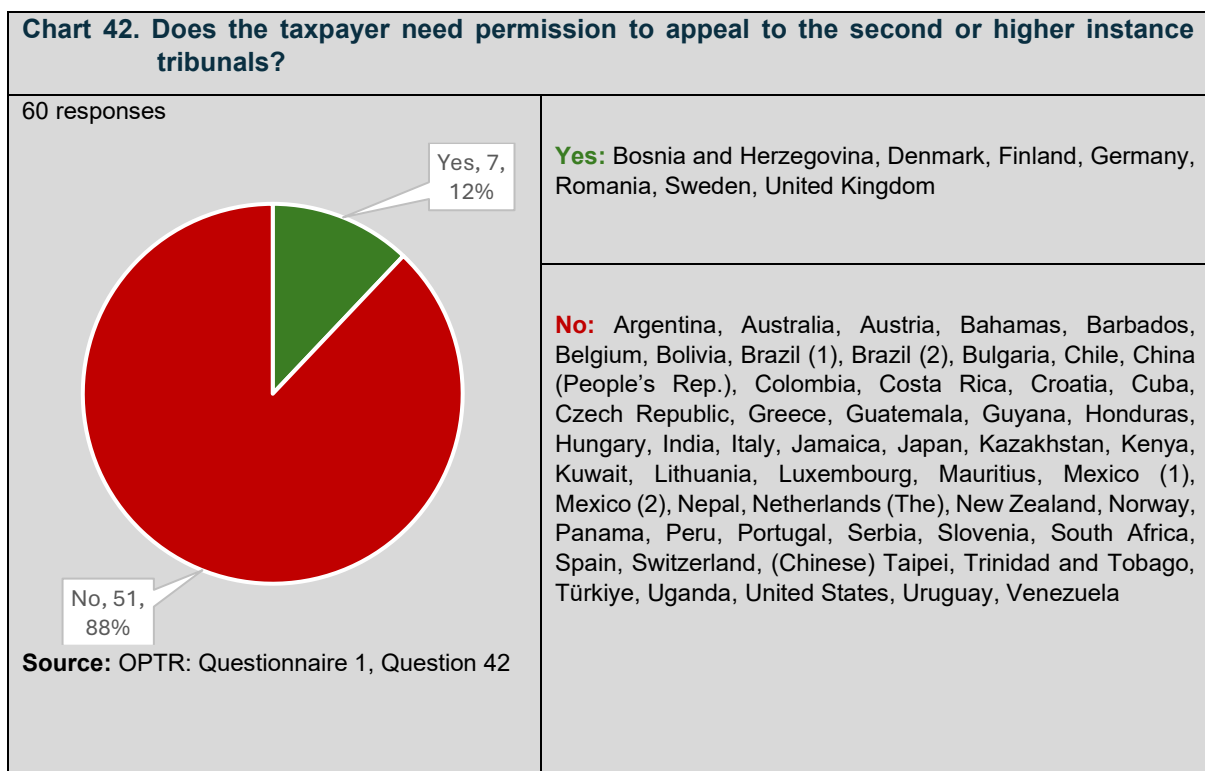
Chart 41. Does the taxpayer need permission to appeal to the first-instance tribunal?

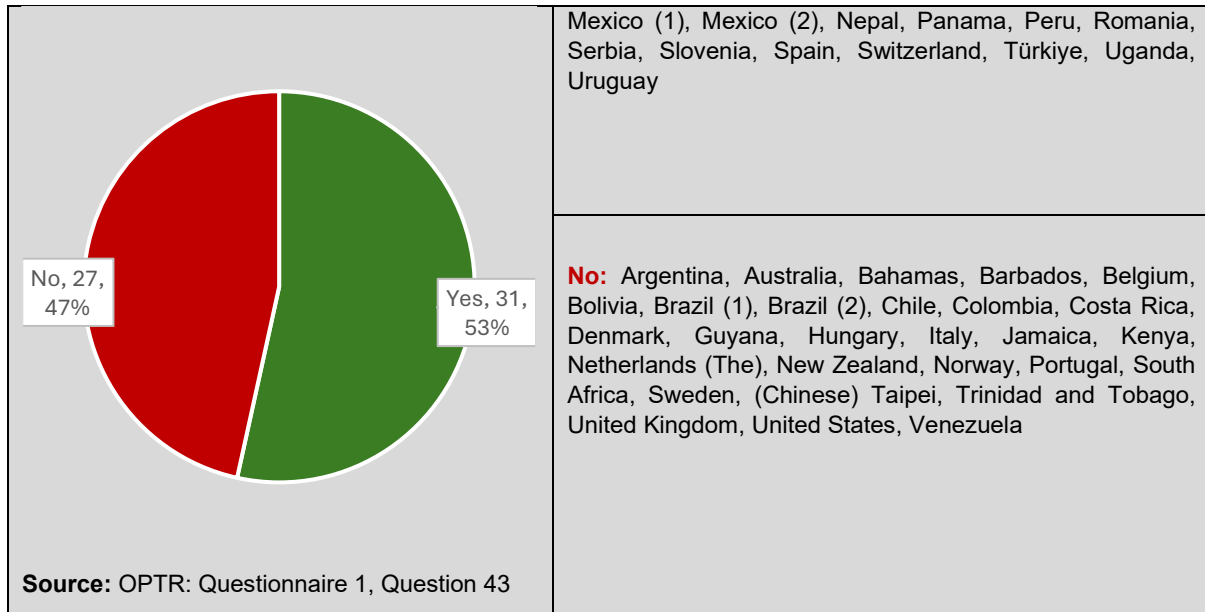
60 responses

Yes: Bosnia and Herzegovina, Romania

²⁵³ See P. Pistone, *General Report*, in *Tax Procedures* pp. 69-73 (P. Pistone ed., IBFD 2020), Books IBFD.

²⁵⁴ See C.P. Taboada, *Is the Previous Exhaustion of Administrative Procedures a Necessary Condition to Access Judicial Procedures?*, in *Tax Procedures* pp. 177-196 (P. Pistone ed., IBFD 2020), Books IBFD.





6.2. Length of the procedure

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

Shifted towards/improved the minimum standard:

Brazil, Mexico

Shifted away from the minimum standard:

None

Ensuring taxpayers have an effective remedy to accelerate or terminate tax reviews and appeals in cases of excessive delay is a fundamental aspect of a fair and efficient tax dispute resolution system. Delays in resolving tax disputes can undermine legal certainty, increase compliance costs and erode trust in tax administrations. Moreover, the reasonable duration of proceedings is a core element of the right to a fair trial.

National reports for 2025 indicate that, unlike the largely static situation described in previous years, some jurisdictions have introduced or expanded mechanisms aimed at facilitating earlier resolution of disputes, including through structured settlement or mediation frameworks.

In **Brazil**, *transação* (structured settlement) pathways were expanded and operationalized in 2025²⁵⁵ as scalable alternatives to lengthy disputes, enabling the resolution and regularization of tax liabilities through digital adhesion models and differentiated settlement terms (including criteria based on capacity to pay, difficult recovery and small-value debts). These mechanisms can function in practice as ADR-style tools designed to reduce dispute duration and enforcement backlog.²⁵⁶

Similarly, in **Mexico**, regulations implementing the Public Center for Alternative Dispute Resolution in Administrative Matters were published in May 2025,²⁵⁷ introducing a mediation mechanism that taxpayers may request while a case is pending before the Federal Administrative Court.²⁵⁸

Best practice: **Reviews and appeals should not exceed two years.**

Shifted towards/matched the best practice:

Belgium, Kenya, Mexico

Shifted away from the best practice:

Bolivia, Romania

Submissions for the current reporting cycle indicate that several jurisdictions have introduced or clarified procedural timelines directly relevant to the duration of reviews and appeals.

In **Belgium**, a judgment of the Brussels Court of Appeal of 28 January 2025²⁵⁹ confirmed that the reasonable-time requirement under article 6 of the ECHR applies to tax proceedings insofar as they contain a punitive or quasi-criminal element, such as tax surcharges. In assessing the duration of the appeal, the Court considered that a period of approximately two years may constitute a reasonable benchmark for the handling of a tax appeal, while observing that the excessive duration of the proceedings examined – extending to approximately three-

²⁵⁵ Procuradoria-Geral da Fazenda Nacional, Edital PGDAU No 11/2025 (public notice establishing adhesion-based tax settlement procedures for federal debts registered in dívida ativa), 2 June 2025, available at <https://www.gov.br/pgfn/pt-br/assuntos/transacao-tributaria/editais/2025/edital-pgdau-no-11-2025> (accessed 20 February 2026).

²⁵⁶ See BR: OPTR Report (Academia), Questionnaire 2, Question 65(S).

²⁵⁷ Tribunal Federal de Justicia Administrativa, “Reglamento del Centro Público de Mecanismos Alternativos de Solución de Controversias en Materia Administrativa”, published in the Diario Oficial de la Federación on 12 May 2025, available at <https://www.dof.gob.mx/2025/TFJA/SS-9-2025.pdf> (accessed 20 February 2026).

²⁵⁸ National reporters, however, note that some uncertainty remains as to whether this mechanism will be applicable to disputes concerning tax assessments, as the tax authority has not yet accepted ADR in such matters. See MX: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 65(S).

²⁵⁹ Brussels Court of Appeal, judgment of 28 January 2025, No. 2019/AF/124.

and-a-half years – was primarily attributable to docket backlog within the specialized tax chamber (6-N) of the Brussels Court of Appeal. The court thus established that there was an unjustified delay in the handling of the case.²⁶⁰

In **Mexico**, a judicial reform entering into force in 2025 introduced a statutory six-month time limit for the resolution of tax cases, representing a significant legislative effort to shorten the duration of proceedings.²⁶¹ **Kenya**, likewise, provides for statutory time limits under the Tax Appeals Tribunal Act, which requires appeals to be heard and determined within 90 days from filing (extendable by a maximum of 30 days), thereby reflecting a structured procedural framework aimed at ensuring relatively rapid determination of tax disputes.²⁶²

Furthermore, it is worth highlighting that **Italy**, for the fifth year in a row, appears to be slowly moving towards this best practice. In 2025, the Italian Ministry of Economy and Finance released a report on tax litigation, revealing that the average duration of tax disputes in 2024 was 947 days before second-tier tax courts, marking a further decrease of approximately 2.2% compared with 2023 (968 days). Similarly, disputes before first-tier tax courts averaged approximately 373 days, reflecting a reduction of approximately 13% compared with 2023 (429 days).²⁶³

By contrast, in **Romania** national reporters marked a “shift away” as the procedural framework does not establish a maximum duration for administrative reviews or for judicial appeals.²⁶⁴

A similar negative trend was previously observed in **Bolivia** for 2024. As noted in the previous reporting cycle, judicial reviews and appeals are affected by significant delays caused by excessive caseloads and limited judicial capacity, with particularly severe backlogs in some jurisdictions, where the first stage of tax litigation may take more than ten years to resolve. The 2025 national report confirms that these delays still persist in practice.²⁶⁵

2025 Relevant Inadmissibility Decisions – European Court of Human Rights

Case	<i>Sia Tavex v. Latvia</i> (Application no. 36219/19) ²⁶⁶
Date	13 November 2025
ECHR Articles	Article 6(1); article 13

²⁶⁰ See BE: OPTR Report (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 65(S).

²⁶¹ See MX: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 65(S).

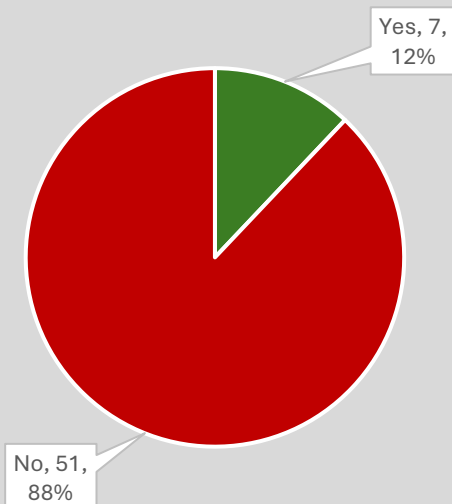
²⁶² See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 65(S).

²⁶⁶ See LV: ECtHR, no. 36219/19, *SIA TAVEX v. Latvia*, available at <https://hudoc.echr.coe.int/eng#%7B%22itemid%22:%5B%22001-247589%22%5D%7D> (accessed 24 February 2025).

Facts	Decision
<p>The application concerned the excessive length of administrative tax proceedings and the alleged lack of effective domestic remedies. Following a tax audit, on 29 November 2012 the State Revenue Authority ordered the applicant company to pay a VAT penalty, additional corporate income tax, late-payment interest and a tax penalty. The company appealed before the administrative authority and subsequently before the administrative courts. At the time of the Strasbourg proceedings, the domestic proceedings had been ongoing for approximately ten years and five months.</p>	<p>The Court declared the application inadmissible. It held that Latvian constitutional law provided an effective compensatory remedy for excessive length of administrative proceedings. Since the applicant company had failed to exhaust that domestic remedy before applying to the Court, the application had to be rejected for non-exhaustion of domestic remedies.</p>

Chart 44. Are there time limits applicable for a tax case to complete the judicial appeal process?

60 responses



Source: OPTR: Questionnaire 1, Question 44

Yes: China (People's Rep.), Cuba, Czech Republic, Honduras, Kazakhstan, Mexico (1), (Chinese) Taipei, Uganda,

No: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Croatia, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Hungary, India, Italy, Jamaica, Japan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, Türkiye, United Kingdom, United States, Uruguay, Venezuela

Reports with diverging opinions: Mexico

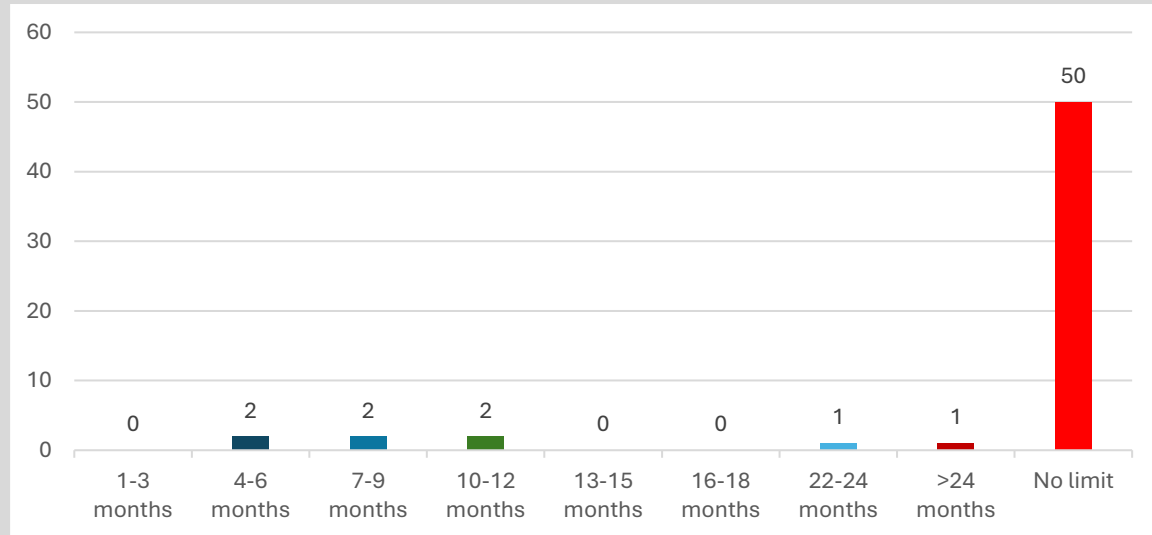
²⁶⁴ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 65(S), where the national reporters clarify that indicative time limits exist for administrative appeals, but no comprehensive temporal cap governs the overall length of proceedings, while judicial review is subject only to the general requirement of resolution within a reasonable time.

²⁶⁵ See BO: OPTR Report (2025) (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 65(S).

²⁶⁶ See LV: ECtHR, no. 36219/19, *SIA TAVEX v. Latvia*, available at <https://hudoc.echr.coe.int/eng#%7B%22itemid%22:%5B%22001-247589%22%5D%7D> (accessed 24 February 2025).

Chart 45. If yes, what is the normal time it takes for a tax case to be concluded on appeal?

60 responses



Source: OPTR: Questionnaire 1, Question 45.

1-3 months:

4-6 months:

China (People's Rep.), Mexico (1)

7-9 months:

Cuba, (Chinese) Taipei

10-12 months:

Kazakhstan, Uganda

13-15 months:

16-18 months:

22-24 months:

Honduras

>24 months:

Czech Republic

No limit:

Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Croatia, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Hungary, India, Italy, Jamaica, Japan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, Türkiye, United Kingdom, United States, Uruguay, Venezuela

Reports with diverging opinions: Mexico

6.3. Alternative dispute resolution

Best practice: Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts.

Shifted towards/matched the best practice:

None

Shifted away from the best practice:

None

Submissions for 2025 do not indicate new developments regarding the availability of arbitration tribunals as an alternative to tax courts.

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

60 responses

Yes: Australia, Belgium, Brazil (2), Chile, China (People's Rep.), Colombia, Cuba, Hungary, Kenya, Kuwait, Lithuania,

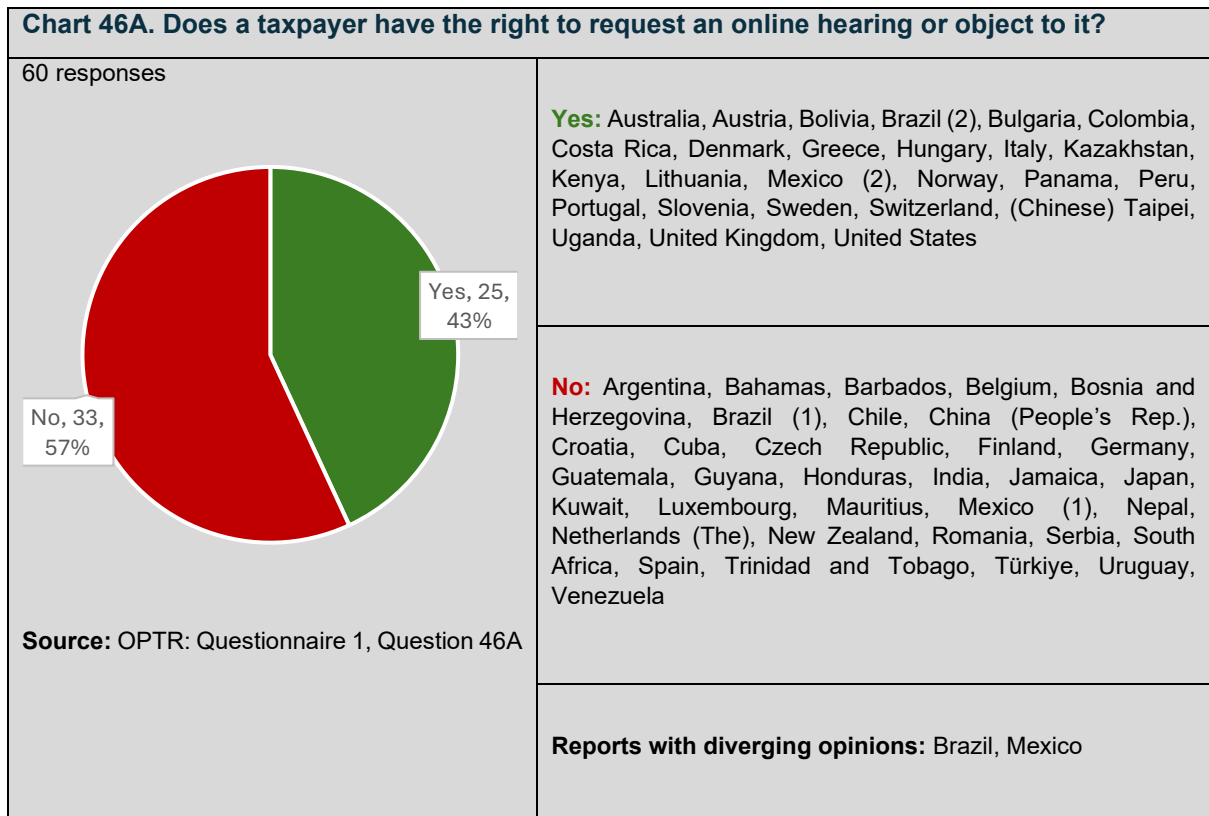
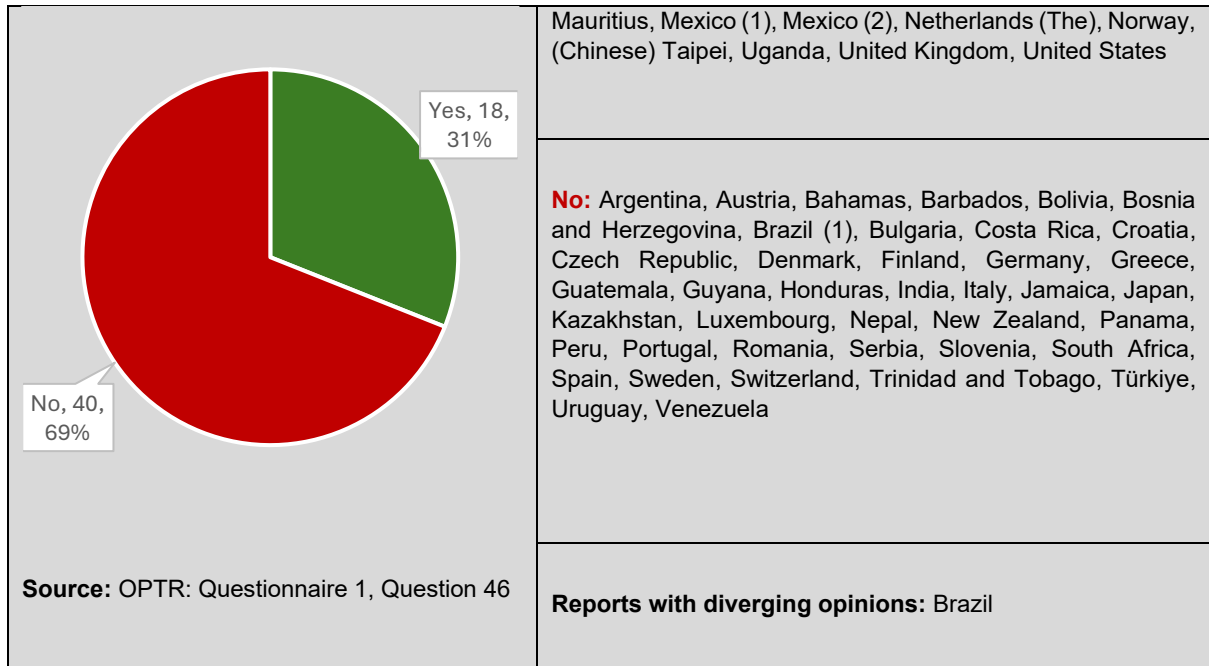
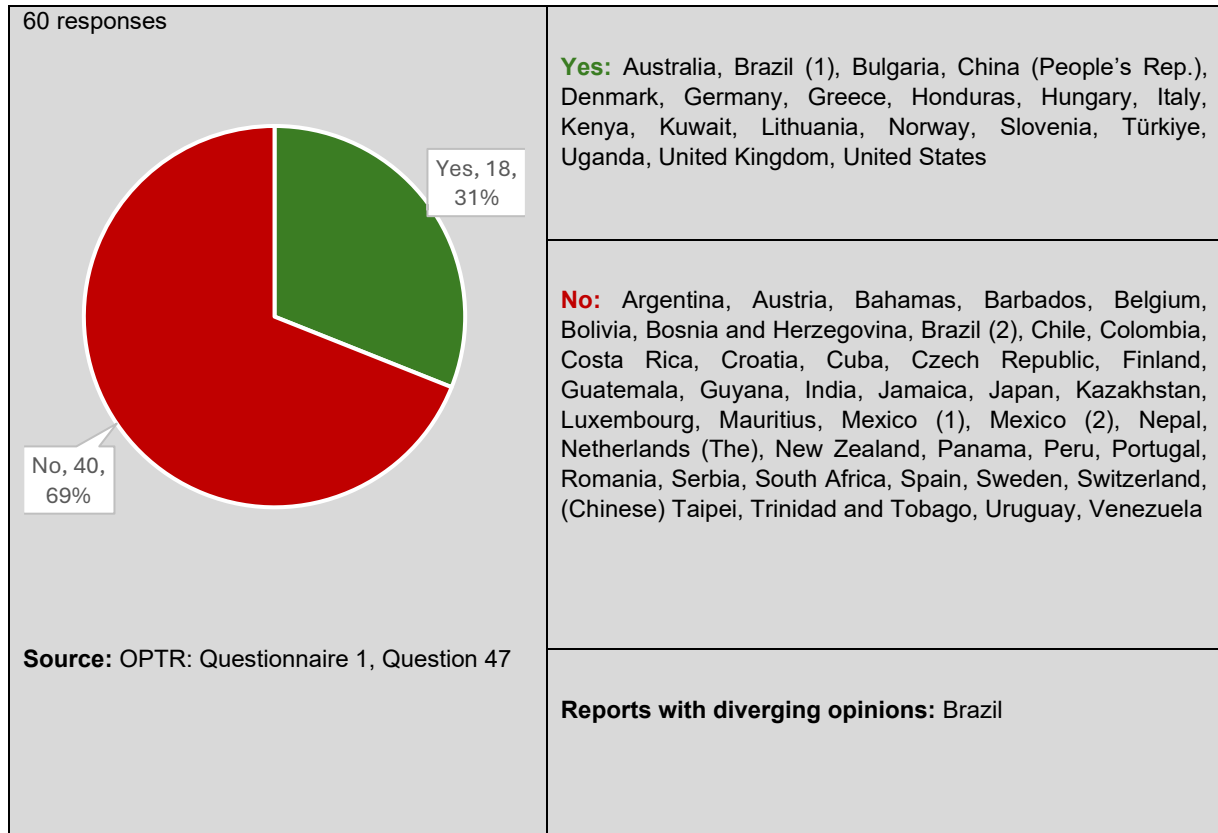


Chart 47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file or by e-filing)?



6.4. *Audi alteram partem* and the right to a fair trial

Minimum standard: *Audi alteram partem* should apply in administrative reviews and judicial appeals.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

None

Best practice:

The review or appeal of tax decisions should not place an excessive or impossible burden of evidence on the taxpayer. 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 ten years previously).

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Brazil, Romania

With regard to both the minimum standard and the best practice, national reports for 2025 indicate a largely stable landscape, with only some developments affecting evidentiary burdens (best practice) in tax reviews and appeals.

Some jurisdictions reported developments potentially increasing the evidentiary burden on taxpayers.

In **Brazil**, an administrative regulation issued by the Federal Revenue Service²⁶⁷ tightened the requirements for the habilitation of tax credits arising from collective judicial decisions (e.g. claims based on collective *mandamus* actions brought by associations or unions). The new rules require taxpayers to demonstrate that they qualify as beneficiaries of the original collective action, including proof linked to factual circumstances at the relevant time (e.g. prior membership or representativeness), which may increase the documentary burden in administrative proceedings.²⁶⁸ Similarly, in **Romania** the national report shows that the procedural framework does not explicitly prohibit the imposition of excessive or practically impossible evidentiary burdens on taxpayers in administrative reviews or judicial appeals, and that protection against such burdens still derives primarily from general principles of proportionality and judicial review, rather than from explicit evidentiary rules.²⁶⁹

By contrast, **Kenya** reported that section 23 of the TPA now limits taxpayers' record-keeping obligations to five years, thereby restricting the temporal scope of documentary evidence that may be requested by the administration and indirectly limiting evidentiary burdens in disputes.²⁷⁰

²⁶⁷ *Instrução Normativa* Receita Federal do Brasil (RFB) No 2.288, of 30 October 2025 (Diário Oficial da União, 10 November 2025). The official news release for the measure is available at <https://www.gov.br/receitafederal/pt-br/assuntos/noticias/2025/novembro/receita-federal-reforca-criterios-de-legitimidade-para-habilitacao-de-creditos-decorrentes-de-decisoes-judiciais-coletivas> (accessed 20 February 2026).

²⁶⁸ See BR: OPTR Report (2025) (Academia), Questionnaire 2, Question 66(S).

²⁶⁹ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 66(S).

²⁷⁰ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 66(S).

2025 Relevant case law – European Court of Justice

Case	C-277/24 Adjak (M. B. v Dyrektor Izby Administracji Skarbowej we Wrocławiu) ²⁷¹	
Date	27 February 2025	
EU Charter Articles	Article 47 of the EU Charter	
Facts	Decision	Comments
The case concerns national legislation providing for the joint and several liability, for the VAT debt of a taxable person, of the former chairperson of that company's management board. The referring court asked whether the rights of defence are respected where such a third party cannot participate in the tax proceedings brought against the company to establish the tax debt and is not given sufficient means to challenge the findings relating to the existence or amount of that debt during the subsequent liability proceedings.	The Court held that excluding such a third party from the initial tax proceedings does not in itself go beyond what is necessary to safeguard the interests of the public exchequer. However, EU law would be infringed if the substance of that third party's rights of defence were undermined in the liability proceedings. The third party must therefore be able to challenge the tax authority's factual and legal assessments effectively and to have access to the relevant file.	The judgment clarifies that, although third parties need not be parties to the original tax assessment procedure, article 47 of the Charter requires that they be given a genuine opportunity, in subsequent joint-liability proceedings, to contest both the factual findings and legal characterization of the tax debt. This ensures that the burden of proof placed on the taxpayer or liable person does not become excessive or impossible.

Case	C-605/23 Ati-19 ²⁷²	
Date	3 July 2025	
EU Charter Articles	Article 47 of the EU Charter	
Facts	Decision	Comments
The case concerns Bulgarian legislation limiting the scope of judicial review in proceedings seeking suspension of the provisional enforcement of a coercive administrative measure of a criminal nature. Under that	The Court held that the first paragraph of article 47 of the Charter precludes national legislation which restricts judicial review in such suspension proceedings solely to the existence of serious or irreparable damage, while preventing the court from examining	The judgment confirms that effective judicial protection requires courts hearing requests for suspension of enforcement to be able to conduct at least a prima facie review of the legality of the measure. Limiting review

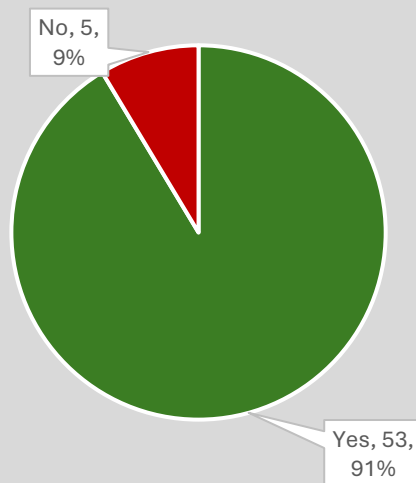
²⁷¹ See PL: ECJ, 27 February 2025, Case C-277/24, *Adjak (M. B. v Dyrektor Izby Administracji Skarbowej we Wrocławiu)*, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:62024CJ0277> (accessed 22 February 2026).

²⁷² See PL: ECJ, 27 February 2025, Case C-277/24, *Adjak (M. B. v Dyrektor Izby Administracji Skarbowej we Wrocławiu)*, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:62024CJ0277> (accessed 22 February 2026).

Case	C-605/23 Ati-19 ²⁷²	
Date	3 July 2025	
EU Charter Articles	Article 47 of the EU Charter	
Facts	Decision	Comments
legislation, the court examining the request for suspension may consider only whether the enforcement would cause damage that is serious or reparable only with difficulty.	whether there are prima facie arguments in law or in fact capable of demonstrating that the contested measure may be unlawful.	to the risk of damage alone may impose an excessive procedural burden on the affected person and undermine the effectiveness of remedies in tax-related enforcement contexts.

Chart 48. Is the principle *audi alteram partem* (i.e. each party has a right to a hearing) applied in all tax appeals?

60 responses



Source: OPTR: Questionnaire 1, Question 48

Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Slovenia, South Africa, Spain, Sweden, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay

No: Bosnia and Herzegovina, China (People's Rep.), Mexico (2), Serbia, Switzerland, Venezuela

Reports with diverging opinions: Mexico

6.5. *Solve et repete*

Minimum standard: When tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing the interim suspension of payment.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

China (People's Rep.), Spain

None

National reports indicate several developments relevant to the availability of suspension mechanisms pending an appeal.

In **Spain**, two Supreme Court judgments delivered in October 2025²⁷³ clarified that, where suspension of payment with a guarantee has been granted at the administrative stage, such a suspension should normally continue during judicial proceedings unless the court provides specific reasons for refusing it. Furthermore, the Supreme Court held that interest accruing during the suspension period cannot be combined with an enforcement surcharge where the tax debt was already in the enforcement phase at the time suspension was granted.²⁷⁴

Developments were also reported in **China (People's Rep.)**. For disputes concerning tax liability, taxpayers had traditionally been required either to pay the tax before appealing or to provide a guarantee, failing which the right to appeal could be lost. However, the Customs Law passed on 26 April 2024 introduced significant reforms to tax dispute resolution procedures and revenue collection mechanisms, including the elimination of the payment-before-appeal rule.²⁷⁵

While reports for 2025 indicate an evolving procedural landscape, also earlier case-law developments – such as the ECtHR judgment reported the previous year in relation to **Croatia**²⁷⁶ – continue to illustrate the importance of effective suspension mechanisms in safeguarding taxpayers' procedural rights.

Best practice: An appeal should not require prior payment of tax in all cases.

Shifted towards/matched the best practice:

China (People's Rep.), Kenya

Shifted away from the best practice:

None

²⁷³ Supreme Court (Tribunal Supremo), Judgments of 1 October 2025 (ROJ: STS 4282/2025; ECLI:ES:TS:2025:4282) and 20 October 2025 (ROJ: STS 4354/2025; ECLI:ES:TS:2025:4354), available via the official judicial database at <https://www.poderjudicial.es/search/indexAN.jsp> (accessed 24 February 2026).

²⁷⁴ See ES: OPTR Report (2025) (Taxpayers/Tax Practitioners, Tax Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 67(S).

²⁷⁵ See CN: OPTR Report (2025) (Academia), Questionnaire 2, Question 67(S).

²⁷⁶ The ECtHR, in a case concerning Croatia, determined that the system for deferring tax payments was functioning correctly; however, despite that, it found that the tax that was charged was not to be charged on the taxpayer (or, in this case, customs payer). See CR: ECtHR, no. 25308/18, *Biagini v. Croatia*, available at https://www.stradalex.eu/en/se_src_publ_jur_eur_cedh/document/echr_25308-18 (accessed 1 May 2025).

Reports for 2025 indicate limited but relevant developments in relation to this best practice, which build on the procedural landscape described for 2024 and confirm the gradual departure from the pattern of fluctuating trends observed in previous years, particularly in 2023.²⁷⁷

As already noted above in connection with the minimum standard concerning suspension of payment, reforms in **China (People’s Rep.)** signal a move away from a strict payment-before-appeal framework and therefore remain relevant also in the context of this best practice.²⁷⁸ Furthermore, in **Kenya**, the current statutory framework does not impose a general requirement for taxpayers to pay the disputed tax, in whole or in part, as a precondition for filing an appeal, confirming the availability of judicial review without mandatory prior payment in ordinary cases.²⁷⁹

Finally, as reported for 2024, **Nigeria** continues to engage positively with this best practice, as the Federal High Court²⁸⁰ struck down as unconstitutional certain provisions of (i) Order 3 Rule 6(a) of the Tax Appeal Tribunal (Procedure) Rules 2021; (ii) Order V Rule of the Federal High Court of Nigeria (Federal Inland Revenue Service) Practice Directions 2021; and (iii) Order V Rule 1 of the Federal High Court (Tax Appeal) Rules 2022. These provisions required taxpayers (in cases of (i) and (ii)) to pay 50% of the tax assessed as a condition to lodge an appeal at the Tribunal and (in case of (iii)) 100% of the tax due as a condition to lodge an appeal against a decision of the Tribunal. The Court held that these requirements violated taxpayers’ right to appeal and the right to a fair hearing.

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

60 responses

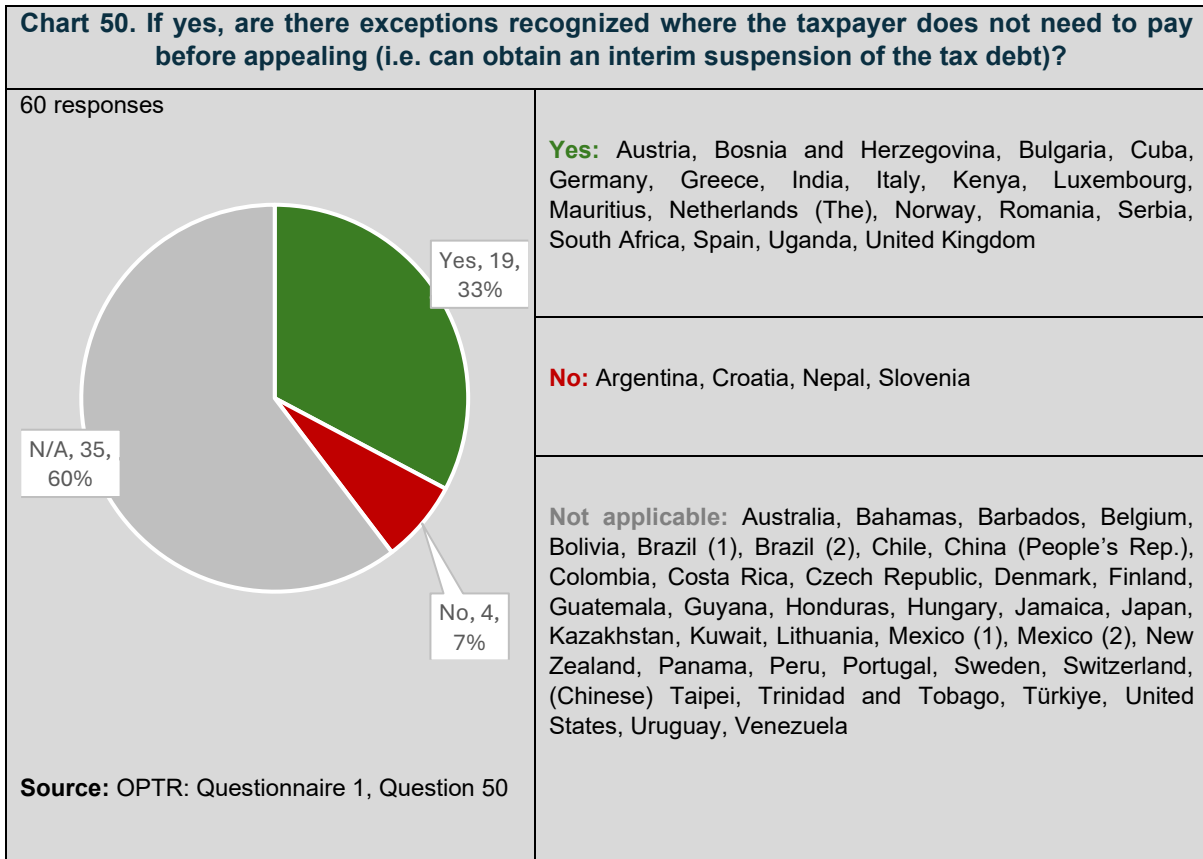
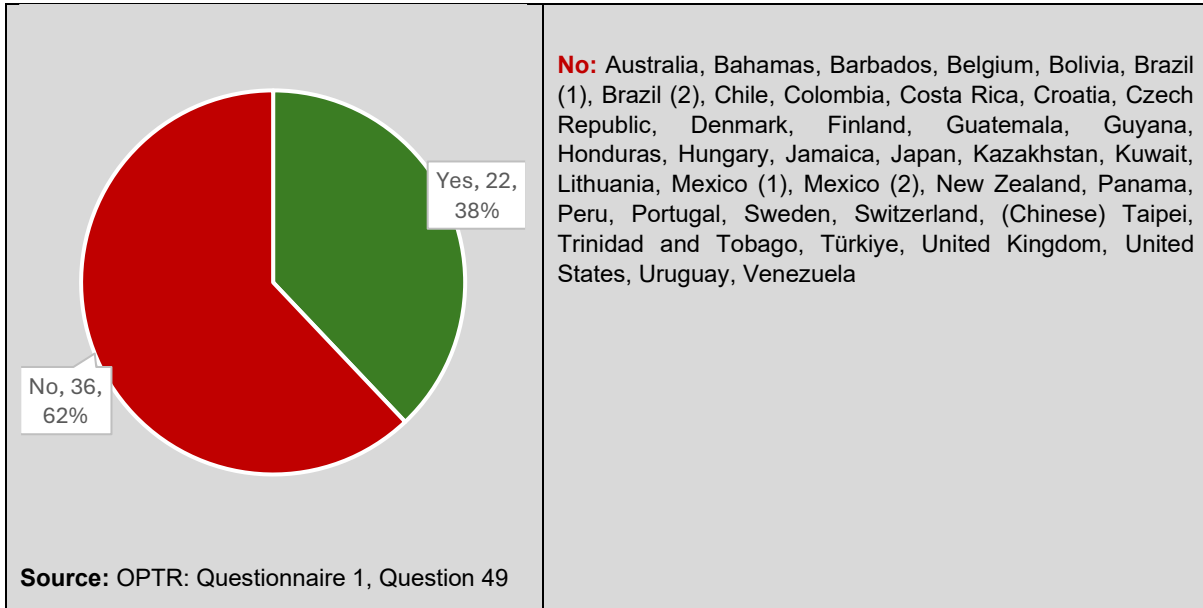
Yes: Argentina, Austria, Bosnia and Herzegovina, Bulgaria, China (People’s Rep.), Cuba, Germany, Greece, India, Italy, Kenya, Luxembourg, Mauritius, Nepal, Netherlands (The), Norway, Romania, Serbia, Slovenia, South Africa, Spain, Uganda

²⁷⁷ See further OPTR, *The IBFD Yearbook on Taxpayers’ Rights 2023* section 6 (IBFD 2024), Books IBFD.

²⁷⁸ See CN: OPTR Report (2025) (Academia), Questionnaire 2, Question 67(S).

²⁷⁹ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 67(S).

²⁸⁰ See *Judgment Daudu SAN v. Minister for Finance*, Suit no: FHC/ABJ/CS/12/2022, November 2023 and NG: OPTR Report (2024) (Taxpayers/Tax Practitioners) Questionnaire 2, Question 67 (S).



6.6. Costs of proceedings

Best practice: The state should bear some or all of the costs of an appeal, whatever the outcome.

Shifted towards/matched the best practice:

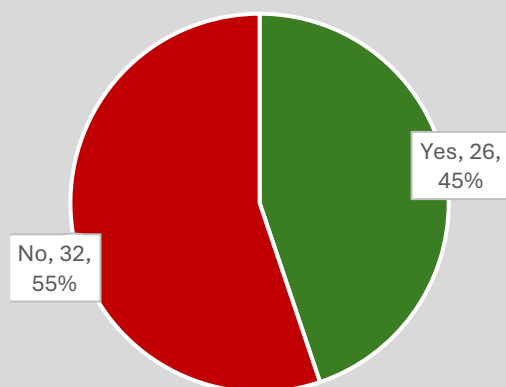
None

Shifted away from the best practice:

Kenya

Chart 51. Does the loser have to pay the costs in a tax appeal?

60 responses



Source: OPTR: Questionnaire 1, Question 51

Yes: Argentina, Australia, Belgium, Bosnia and Herzegovina, Brazil (2), Bulgaria, Chile, Germany, Greece, Italy, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Norway, Portugal, Romania, Serbia, Slovenia, Spain, Switzerland, (Chinese) Taipei, Türkiye, Uganda, United Kingdom, Venezuela

No: Austria, Bahamas, Barbados, Bolivia, Brazil (1), China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Guatemala, Guyana, Honduras, Hungary, India, Jamaica, Japan, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Panama, Peru, South Africa, Sweden, Trinidad and Tobago, United States, Uruguay

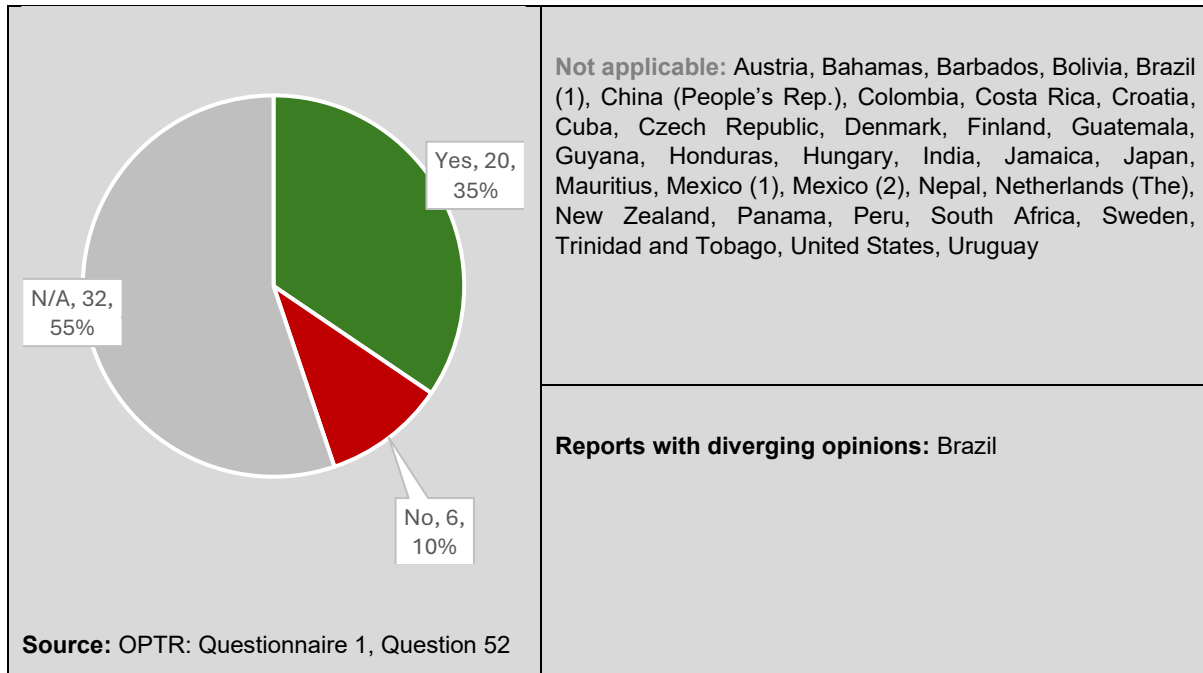
Reports with diverging opinions: Brazil

Chart 52. If yes, are there situations recognized where the loser does not need to pay the costs (e.g. because of the conduct of the other party)?

60 responses

Yes: Argentina, Australia, Belgium, Brazil (2), Bulgaria, Chile, Germany, Greece, Italy, Kenya, Kuwait, Lithuania, Luxembourg, Norway, Portugal, Romania, Spain, Switzerland, (Chinese) Taipei, Uganda, United Kingdom

No: Bosnia and Herzegovina, Kazakhstan, Serbia, Slovenia, Türkiye, Venezuela



Best practice: Legal assistance should be provided to those taxpayers who cannot afford it.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Romania

2025 Relevant Communicated Cases – European Court of Human Rights

Case	<i>Pietiläinen and Sanoma Media Finland OY v. Finland</i> (Application no. 9929/24) ²⁸¹
Date	Communicated on 12 June 2025
ECHR Articles	Article 10
Facts	
The case concerns the taxation of legal defence costs incurred by a journalist in criminal proceedings related to the publication of an investigative article addressing matters of public interest. The defence costs were paid by the journalist's employer, a major media company. Subsequently, the Supreme Administrative Court held that those payments constituted taxable salary income for the journalist. The applicants contend that treating employer-paid defence costs as taxable income places a financial burden on journalists and risks deterring investigative reporting, thereby interfering with freedom of expression.	

²⁸¹ See FI: ECtHR, no. 9929/24, *Pietiläinen and Sanoma Media Finland OY v. Finland*, available at <https://hudoc.echr.coe.int/#%7B%22itemid%22:%5B%22001-244153%22%5D%7D> (accessed 24 February 2026).

Facts

Financial accessibility of tax dispute mechanisms represents a central component of procedural fairness. Excessive litigation costs or the absence of legal support may in practice deter taxpayers from exercising their rights of review or appeal, even where formal procedural guarantees are in place. In this respect, the relevant best practices concern both the allocation of litigation costs and the availability of legal assistance for taxpayers lacking sufficient financial resources.

Submissions for 2025 indicate only limited developments with respect to the allocation of litigation costs.

In **Kenya**, the applicable procedural framework (section 27 of the Civil Procedure Act) provides that the awarding of costs remains at the discretion of the court or tribunal, but generally follows the outcome of the proceedings, meaning that the unsuccessful party typically bears the legal costs of the successful party. This confirms that the system continues to operate according to the traditional “costs follow the event” principle rather than reflecting a model in which the state systematically bears the costs of appeals.²⁸²

As to the second-best practice, while in **Romania** the national report shows that tax legislation still does not provide automatic legal assistance for tax disputes,²⁸³ other jurisdictions show mechanisms aimed at supporting economically vulnerable taxpayers. In particular, the national report for **Kenya** shows that the national revenue authority (the KRA) operates a *pro bono* scheme under which licensed tax agents may volunteer to assist low-income taxpayers with compliance matters and dispute resolution.²⁸⁴

²⁸² See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 68(S).

²⁸³ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 69(S). However, even if indicating a “shift away”, national reporters highlight that:

access to publicly funded legal aid is available under the overarching framework governing judicial aid in civil and administrative matters. In accordance with Government Emergency Ordinance 51/2008, individuals who lack sufficient financial means may be granted free legal representation, exemptions or reductions of court fees, and coverage of certain procedural costs, including in tax litigation. The mechanism in question is based on means-testing and is applied at the judicial stage, rather than during the administrative appeal phase, which is itself free of charge.

²⁸⁴ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 69(S).

6.7. Public hearings

Minimum standard: Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

The transparency resulting from the publicity of hearings is recognized as a pivotal element in ensuring a fair trial.²⁸⁵ This transparency encompasses the entire legal process, including proceedings and the final judgment, serving as a safeguard against the risk of “secret justice” beyond public scrutiny.

In this respect, reports for 2025 show developments only in **Kenya**, where the constitutional framework provides that the public may be excluded from court proceedings in specific circumstances, including where public presence would prejudice the interests of justice or violate the right to privacy.²⁸⁶

Seen in the broader perspective, the current reporting cycle largely confirms the procedural landscape already described in the previous years, where no major legislative or structural developments were recorded in most jurisdictions.

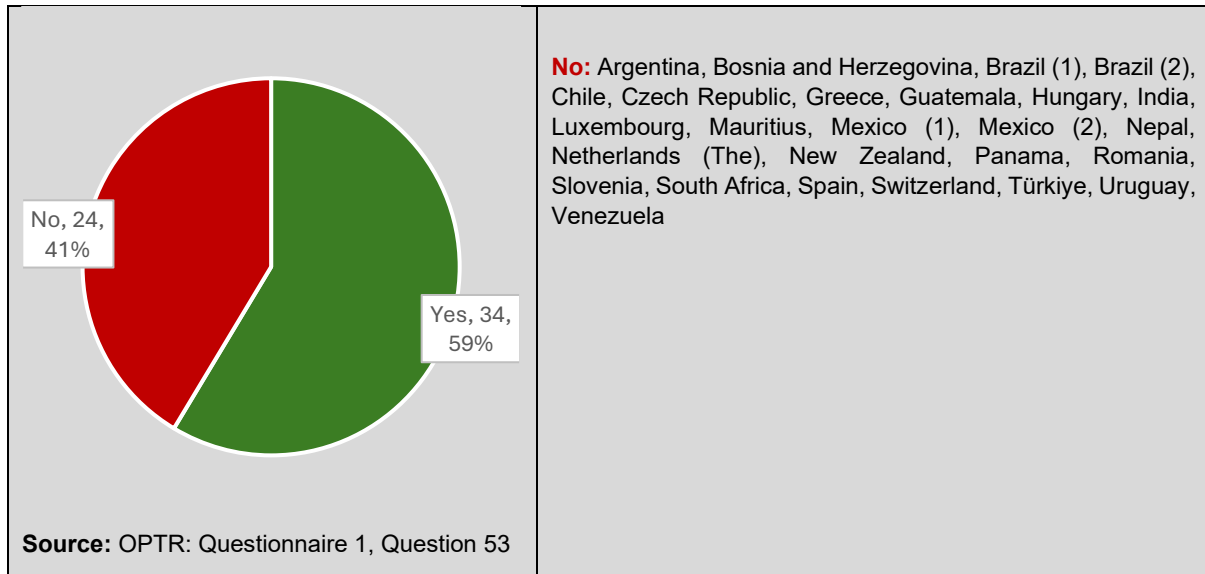
Chart 53. If there is usually a public hearing, can the taxpayer request a hearing *in camera* (i.e. not in public) to preserve secrecy and confidentiality?

60 responses

Yes: Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bulgaria, China (People’s Rep.), Colombia, Costa Rica, Croatia, Cuba, Denmark, Finland, Germany, Guyana, Honduras, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Norway, Peru, Portugal, Serbia, Sweden, (Chinese) Taipei, Trinidad and Tobago, Uganda, United Kingdom, United States

²⁸⁵ See, for a general overview, J. Kokott & P. Pistone, *Taxpayers in International Law: International Minimum Standards for the Protection of Taxpayers’ Rights* pp. 206-310 (Hart Publishing 2022).

²⁸⁶ Article 50(8) of the Kenyan Constitution. See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 70(S).



Minimum standard: Taxpayers should have the right to request an online hearing or to object to an online hearing.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

Peru, Romania

Reports show some jurisdictions departing from the minimum standard.

In **Peru**, Supreme Decree Number 303-2025-EF (see also above, section 2.) introduced rules on digital appearances before the tax administration, applicable to audit procedures and certain administrative claims; however, these provisions do not extend to appeal proceedings before tax courts.²⁸⁷ Similarly, in **Romania**, the procedural framework does not recognize a general right for taxpayers to request that hearings be conducted online, nor does it provide an automatic right to object to the use of remote hearing technologies, thereby indicating the absence of an explicit procedural guarantee in this respect.²⁸⁸

6.8. Publication of judgments and privacy

Minimum standard: Tax judgments should be published.

Shifted towards/improved the minimum standard:

None

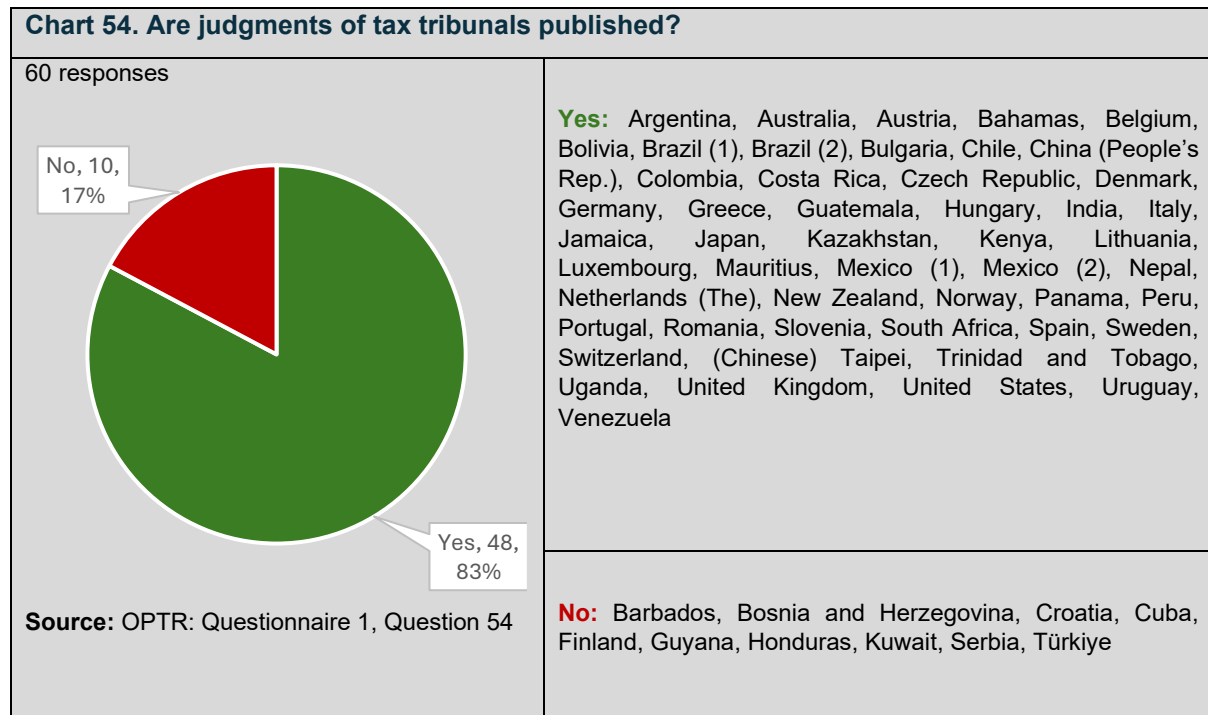
Shifted away from the minimum standard:

None

²⁸⁷ See PE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 71(S).

²⁸⁸ See RO: OPTR Report (2025) (Academia), Questionnaire 2, Question 71(S).

As mentioned earlier, for transparency and certainty, awareness of how tax rules are interpreted and applied in practice is pivotal.²⁸⁹ As part of this, the publication of tax judgments plays a vital role in achieving this goal, providing clarity for taxpayers and reducing disputes with tax administrations.



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

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

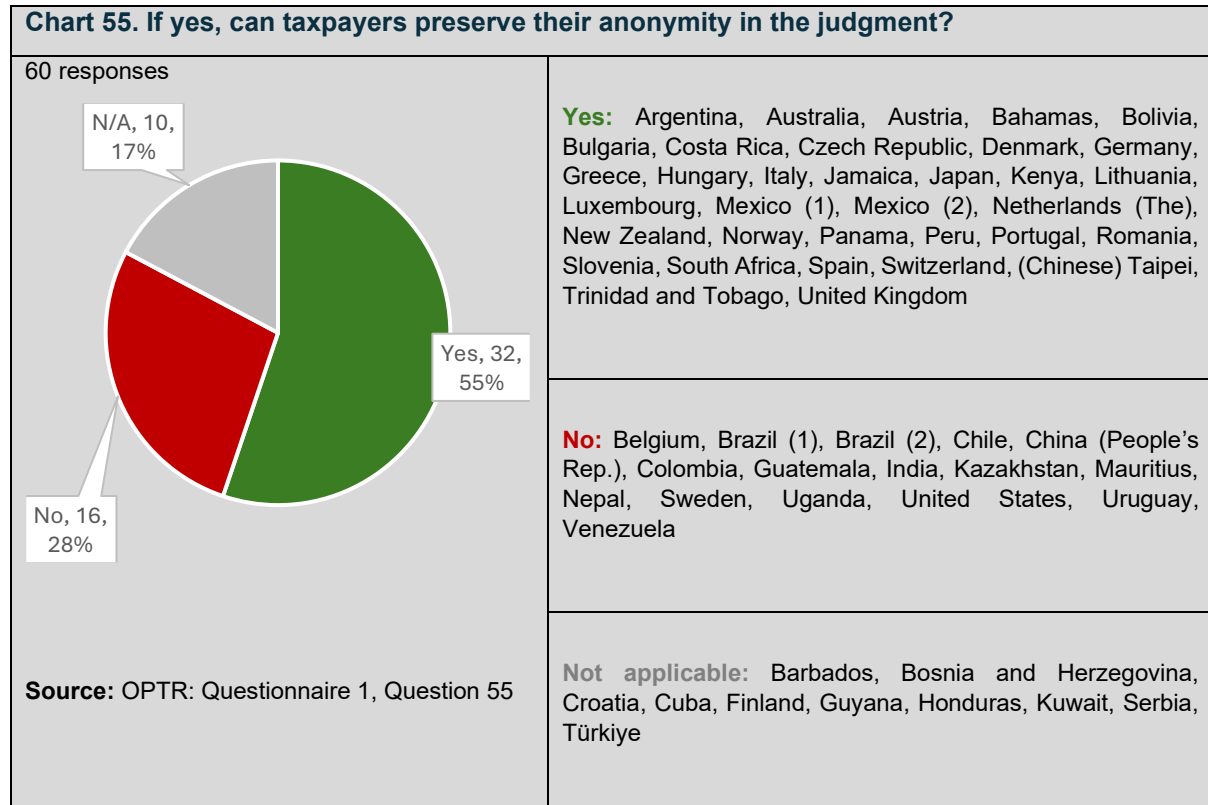
None

While disclosure serves the public interest, it must be balanced against the taxpayer’s right to privacy.

In this respect, the only relevant information concerns **Kenya**, where the existing legal framework on personal data protection (section 41 of the Data Protection Act) imposes a duty on public authorities, including judicial bodies and the revenue authority, to safeguard personal

²⁸⁹ In general, on the notion of transparency and its different declinations, see A. Turina, “Visible though not Visible in Itself”. *Transparency at the Crossroads of International Financial Regulation and International Taxation*, 8 *World Tax Journal* 3, p. 384 ss. (2016).

data when handling and disclosing information. While this framework does not directly regulate the publication of judgments as such, it confirms the existence of legal safeguards relevant to the protection of confidential taxpayer information if tax judgments are published.²⁹⁰



²⁹⁰ See KE: OPTR Report (2025) (Taxpayers/Tax Practitioners), Questionnaire 2, Question 71(S).

7. Criminal and Administrative Sanctions

7.1. The general framework

Minimum standard: Proportionality and *ne bis in idem* should apply to tax penalties.

Shifted towards/improved the minimum standard:

Lithuania; Kenya; Brazil; Spain; Belgium

Shifted away from the minimum standard:

Italy

Best practice:

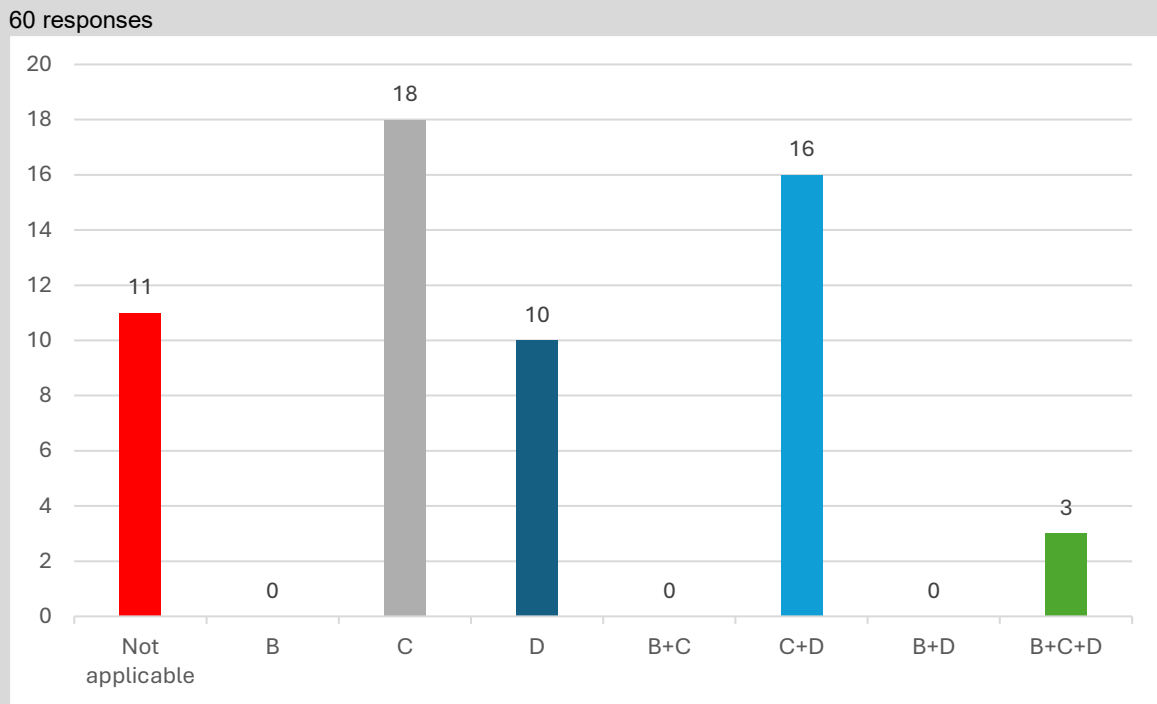
The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations).

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Chart 56. Does the principle *ne bis in idem* apply in your country to prevent either (A) the imposition of a tax penalty and tax liability, (B) the imposition of more than one penalty for the same conduct or (C) the imposition of a tax penalty and criminal liability?



Source: OPTR: Questionnaire 1, Question 56.

The principle does not apply (Not applicable):

Cuba, Denmark, Germany, Hungary, India, Japan, South Africa, (Chinese) Taipei, Türkiye, United States, Uruguay

The imposition of a tax penalty and the tax liability (B):

None

The imposition of more than one tax penalty for the same conduct (C):

Austria, Barbados, Brazil (1), Brazil (2), Bulgaria, Colombia, Croatia, Czech Republic, Italy, Lithuania, Mauritius, Mexico (1), Mexico (2), Netherlands (The), Panama, Peru, Portugal, Switzerland, United Kingdom, Venezuela

The imposition of a tax penalty and criminal liability (D):

Argentina, Australia, Bahamas, Bosnia and Herzegovina, Finland, Guatemala, New Zealand, Slovenia, Sweden, Uganda

The imposition of a tax penalty and the tax liability; the imposition of more than one tax penalty for the same conduct (B + C):

None

The imposition of more than one tax penalty for the same conduct; the imposition of a tax penalty and criminal liability (C + D):

Belgium, Bolivia, China (People's Rep.), Costa Rica, Greece, Guyana, Jamaica, Kazakhstan, Kenya, Kuwait, Luxembourg, Nepal, Norway, Serbia, Spain, Trinidad and Tobago

The imposition of a tax penalty and the tax liability; the imposition of a tax penalty and criminal liability (B + D):

None

The imposition of a tax penalty and tax liability; the imposition of more than one tax penalty for the same conduct; the imposition of a tax penalty and criminal liability (B+C+D):

Chile, Honduras, Romania

Best practice: Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied.

Shifted towards/matched the best practice:

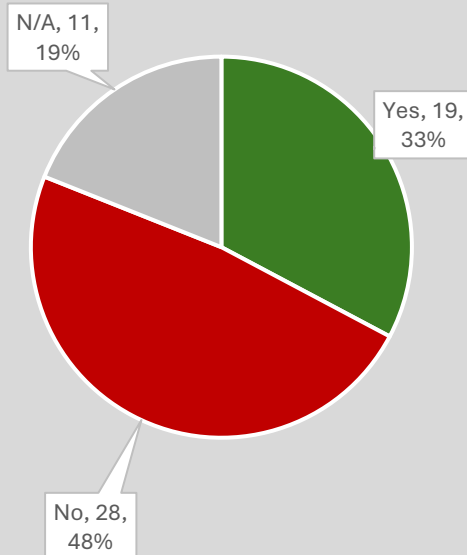
Kenya

Shifted away from the best practice:

None

Chart 57. If *ne bis in idem* is recognized, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)?

60 responses



Source: OPTR: Questionnaire 1, Question 57

Yes: Bahamas, Bolivia, China (People's Rep.), Costa Rica, Finland, Guatemala, Honduras, Jamaica, Kazakhstan, Kuwait, Lithuania, Nepal, Netherlands (The), New Zealand, Norway, Peru, Romania, Spain, Sweden

No: Argentina, Australia, Austria, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Croatia, Czech Republic, Greece, Guyana, India, Italy, Kenya, Luxembourg, Mauritius, Mexico (1), Mexico (2), Portugal, Serbia, Slovenia, Switzerland, Trinidad and Tobago, Uganda, United Kingdom, Venezuela

Not applicable: Cuba, Denmark, Germany, Hungary, Japan, Panama, South Africa, (Chinese) Taipei, Türkiye, United States, Uruguay

In line with 2022, 2023 and 2024, the drift towards the expansion of punitive tax law continued to slow significantly in 2025. There was a notable trend among several countries – **Lithuania, Kenya, Brazil, Spain** and **Belgium** in particular – towards the strengthening of the principle of proportionality in relation to tax penalties.

In **Lithuania**, for example, the strengthening of the principle of proportionality has been reinforced with legislation that aims to ensure that penalties are applied in a manner consistent with the principle of proportionality. The relevance of the legal changes that have been put

forward by such legislative amendments is significant, as the legislator has granted courts the right to evaluate all relevant circumstances, with the aim of ensuring that lower penalties shall be applied if the punitive treatment runs against the principle of proportionality.²⁹¹

A similar situation can be inferred from the analysis of the situation in **Brazil**. In the case of Brazil, the drift towards increased protection attributed to the principle of proportionality derives from the guidance of the Federal Supreme Court, which has decided that *ne bis in idem* shall apply regarding tax penalties.²⁹²

Similarly, in **Spain** courts continue to maintain an approach which increases the relevance of the principle of proportionality. As can be recalled, already in 2024 the case law of Spain's Supreme Court demonstrated attention to the principle of proportionality. In particular, in previous case law of 31 October 2024, Spain's Supreme Court had already stated that a court may annul, without raising a question of unconstitutionality, a sanction imposed for the commission of the infraction provided for in a VAT legislative statutory rule, based on the violation of the principle of proportionality, since this provision quantifies the sanction in a fixed percentage of the unpaid tax without the possibility of modulating the sanction due to lack of economic damage. The principle underlined by the Spanish court is interesting insofar as it clarifies that courts have the autonomous power to scrutinize domestic tax provisions and, on a case-by-case basis, verify whether the sanction provided by law complies with the principle of proportionality. Should the statutory rule not be in compliance with the principle of proportionality, courts are empowered, after having considered all relevant facts of the matter, to modulate the sanction in a way they deem proper to ensure full compliance with the proportionality principle.²⁹³

This judicial trend has been confirmed in 2025, as the Supreme Court has admitted an appeal for cassation to determine whether a court may annul, without raising a question of unconstitutionality, a sanction imposed for the commission of the infraction provided for in VAT, based on the violation of the principle of proportionality, since this provision quantifies the sanction in a fixed percentage of the unpaid tax without the possibility of modulating the sanction due to lack of economic damage.²⁹⁴

In addition, in relation to the principle *ne bis in idem*, Spain's Supreme Court in a judgment of 15 July 2025 has established that, in cases where a first sanction was annulled as a consequence of the annulment of the tax assessment for formal reasons, the procedural

²⁹¹ See LT: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 72.

²⁹² See BR: OPTR Report (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 72.

²⁹³ See ES: *Tribunal Supremo* [Supreme Court], 31 Oct. 2023, available at STS, a 31 de octubre de 2024 - ROJ: STS 5364/2024 (accessed 9 March 2026).

²⁹⁴ See ES: OPTR Report (Taxpayers/Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 72.

dimension of the principle *ne bis in idem* prevents the initiation of a new penalty procedure in relation to the same taxpayer and for the same facts.²⁹⁵

The principle of proportionality has been reinforced also in other countries, such as **Belgium**. In Belgium, in particular, new legislation has been enacted which aims to ensure that penalties are applied in a manner consistent with the principle of proportionality. In more detail, until recently, the Belgian Income Tax Code gave the tax authorities the (discretionary) “possibility” of waiving the minimum 10% tax surcharge if there was an absence of bad faith. In practice, however, this minimum tax surcharge of 10% was imposed almost automatically, even for a first offense committed in good faith. The law of 18 July 2025 made this possibility mandatory. Now, the law stipulates that a tax surcharge must be waived for a first offense committed in good faith, and, unless the tax authorities prove otherwise, good faith is also presumed on the part of the taxpayer who commits a first offense (except in those cases in which an ex officio assessment procedure is applied).²⁹⁶

In other countries, however, the situation is more complex. For example, in **Italy**, although the Italian legislator has put forward, in 2024, significant legislative measures to amend Italian punitive tax law in a way that adheres closely to the principle of proportionality,²⁹⁷ the Italian Supreme Court has maintained an approach that severely limits the expansion of this principle, especially with reference to administrative tax penalties.

In particular, the Italian Supreme Court has held that a derogation from the principle of *lex mitior* is legitimate in the field of administrative tax penalties, taking into account, inter alia, the significance of the state’s fiscal interest, which would be adversely affected if the amounts payable by way of penalties were reduced as a result of the immediate application of the new, more lenient, sanctioning regime.

A shift toward proportionality of sanctions in tax matters is nonetheless notable within the *supranational jurisprudence*. This can be witnessed both in the case law of the **ECtHR** and in the case law of the **ECJ** in recent years.

Indeed, there has been an expansion in the powers of tax authorities to impose criminal and administrative tax sanctions at the EU level. However, until recently, this trend has not been accompanied by a commensurate strengthening of sanction-related rights. In response, the ECJ and the ECtHR have increasingly been called upon to clarify the scope of EU and ECHR

²⁹⁵ See ES: OPTR Report (Taxpayers/Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 72.

²⁹⁶ See BE: OPTR Report (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 72.

²⁹⁷ See IT: Legislative Decree n. 219, 30 Dec 2023, available at <https://def.finanze.it/DocTribFrontend/getAttoNormativoDetail.do?ACTION=getSommarior&id=%7B2AD89417-4F8C-4D1C-9C94-99AEE78E7736%7D> (accessed 9 March 2026).

principles regarding punitive sanctions. In this respect, recent case law highlights a growing recognition of the principle of proportionality in matters relating to punitive tax sanctions.

As such, while in 2022 and also 2023 a trend could be seen – especially in the ECtHR jurisprudence – highlighting the growing recognition of the punitive character of punitive sanctions, in 2025, as well as in 2024, this drift towards proportionality of sanctions was less pronounced, as can be inferred from the fact that no ECtHR judgment had dealt specifically with the issue of proportionality of fines in light of article 7 of the ECHR, and the few decisions that mentioned the principle of proportionality of penalties resulted in inadmissibility decisions.

In particular, three cases are worth mentioning, which will be described below in more detail.

In *Rimoldi v. Italy* the question at hand concerned individuals who were involved in the management of a company accused of participating in VAT carousel fraud. Criminal proceedings were brought against them in relation to alleged VAT fraud and resulted in a final acquittal. In parallel, the tax authorities imposed additional taxes and tax surcharges on both the company and the individuals through separate tax proceedings, based on alleged tax irregularities connected to the same economic activity. The applicants held that there had been a violation of the principle of *ne bis in idem* with regard to the above-mentioned separate sets of criminal and tax proceedings. The ECtHR declared the application inadmissible, holding that the applicants lacked victim status in respect to tax proceedings directed at the company, and that the tax proceedings concerning their personal tax obligations did not concern the same facts as the criminal proceedings, so that the principle of *ne bis in idem* was not applicable.²⁹⁸

In *Italmoda Mariano Previti and Others v. Italy*, the question at hand concerned a company engaged in intra-Community trade that applied VAT exemptions and deductions under EU law. Following findings of participation in a cross-border VAT fraud scheme, the national tax authorities issued supplementary VAT assessments on the grounds that the conditions for benefiting from the VAT system had not been met. The applicants argued that the refusal of VAT benefits, in the absence of an explicit statutory basis, amounted to the retroactive imposition of a penalty. The ECtHR ruled that the supplementary VAT assessments were not punitive in nature but constituted a non-criminal tax measure inherent in the VAT system and therefore declared the application inadmissible.²⁹⁹

In *Elinoil e.a. v. Greece*, the question concerned several companies operating in a preferential tax regime for the supply of fuel to ships, which were held jointly liable for smuggling fines and

²⁹⁸ See IT: ECtHR, 3 Apr. 2025, Case No. 26454/19, *Rimoldi v. Italy*, available at <https://hudoc.echr.coe.int/#%7B%22itemid%22:%5B%22001-243201%22%5D%7D> (accessed 9 March 2026).

²⁹⁹ See IT: ECtHR, 23 Sep. 2025, Case No. 16395/18, *Italmoda Mariano Previti and Others v. Italy*, available at <https://hudoc.echr.coe.int/#%7B%22itemid%22:%5B%22001-245635%22%5D%7D> (accessed 9 March 2026).

unpaid taxes after certain refuelling transactions were classified by the authorities as fictitious. The domestic courts found that, under the applicable customs framework, the companies bore responsibility as suppliers and owners of the fuel and had failed to demonstrate sufficient due diligence to prevent abuse of the tax exemption system. The companies complained that the fines lacked a legal basis, imposed a presumption of guilt, were disproportionate and violated the prohibition of retroactive penalties. The ECtHR declared the applications inadmissible, holding that the establishment of joint liability and the requirement of due diligence were foreseeable under domestic law, that the burden placed on the companies did not breach the presumption of innocence, that the fines pursued a legitimate public interest and were not disproportionate and that certain complaints were inadmissible for non-exhaustion of domestic remedies.³⁰⁰

However, notwithstanding clarifications from case-law, issues pertaining to applying punitive tax measures while respecting fundamental rights continue to be raised in supranational courts.

In particular, the concurrence of criminal and administrative sanctions regarding substantially identical facts remains debatable. It is recognized that the *ne bis in idem* rules are being loosened, and it is now settled that the concurrence of administrative and criminal proceedings over the same facts, through their “close connection in space and time”, as well as the presence of so-called indirect penalties, do not run counter to the *ne bis in idem* principle. In practical terms, this trend does not seem to prevent the carrying out of two parallel sets of proceedings arising from the same factual circumstances and the imposition, eventually, of two sets of sanctions. This has been strengthened through jurisprudential interpretations that ratify that the only remedy to *ne bis in idem* seems to be the proportionality of the concurrently applicable sanctions.³⁰¹

This is confirmed in particular by the analysis of the jurisprudence of the **ECJ**, which has continued to render decisions that deal with the respect of domestic punitive tax measures with taxpayers’ fundamental rights.

That being said, it is noteworthy to highlight the judgments handed down by the **ECJ** in matters of punitive sanctions, which highlight the persistent tensions in striking a balance between taxpayers’ rights not to be subjected to disproportionate punishments and the interest of the State to secure a punitive framework which is dissuasive and effective.

³⁰⁰ See GR: ECtHR, 4 Nov. 2025, Case No. 2030/15, *Elinoil e.a. v. Greece and five other applications*, available at <https://hudoc.echr.coe.int/#%7B%22itemid%22:%5B%22001-247533%22%5D%7D> (accessed 9 March 2026).

³⁰¹ See C.E. Weffe, *Taxpayers’ Rights in the Expanding Universe of Criminal and Administrative Sanctions: A Fundamental Rights Approach to Punitive Tax Law Following the OECD/G20 Base Erosion and Profit Shifting Project*, 74 Bull. Intl. Taxn. 2 (2020), Journal Articles & Opinion Pieces IBFD. See also A. Del Sole, *Liquidity crisis, criminal sanctions and non-payment of VAT according to the Court of Justice of the European Union*, 177 Crónica Tributaria 4, pp. 39-68 (2020), available at <https://www.ief.es/vdocs/publicaciones/1/177/2.pdf> (accessed 9 March 2026).

Such tension can be seen, for example, in the *Genzyński* case. In that case, the underlying issue regarded the fact that Polish legislation established a joint and several liability of a member or former member of the board of directors of a company for the VAT debt of that company. That liability did not require a finding of fault on the part of that member or former member and provided, as a condition for exemption from liability, for the filing in due time, by that member or former member, of an application for a declaration of insolvency with respect to that company, including where that company had the public exchequer as its sole creditor and such an application was, therefore, according to national practice and case-law, bound to be rejected. In that case, the ECJ held that this legislation did not infringe the right to property or the principles of equal treatment, proportionality and legal certainty, as long as the member or former member of the board of directors, in order to demonstrate that there was no such fault, could still validly claim that he had exercised all due diligence in the conduct of the affairs of the company concerned.³⁰²

In addition, complexities continue to arise in relation to the application, in practice, of the principle of proportionality pursuant to article 49(3) of the EU Charter, as is demonstrated in the *Beach and Bar Management* case. In that case, the ECJ stated that the principle of proportionality precludes national legislation which provides for the imposition of a financial penalty on a taxable person on the grounds that he has not issued fiscal cash register receipts relating to sales made where that offence had already given rise to the imposition of a coercive administrative measure to seal the business premises in which that offence was committed and prohibiting access thereto.³⁰³

Moreover, analyses of practice in many countries also reveal complexities in the application of the *ne bis in idem* principle.

For example, in **Chinese Taipei**, a recurring aspect concerns the application of the *ne bis in idem* principle in cases in which the wrongdoer is acquitted if evidence is lacking and unlawful conduct cannot be positively proved. In such cases, if the violation is investigated but not penalized due to insufficient evidence, the tax authorities may reinvestigate the matter and retain the authority to impose penalties on the taxpayer. In addition, broader issues remain in general in the application of the principle of proportionality, considering that the cumulative effect of penalties, interest and surcharges often exceeds the original tax amount, as tax penalties are calculated as multiples (1-2, 1-5 or even 1-10 times) of the underpaid tax. Nonetheless, also in Chinese Taipei, a drift towards proportionality can be seen, given the fact that, in September 2024, a minor reform of stringent penalty provisions granted tax officers

³⁰² See PL: ECJ, 30 Apr. 2025, C-278/24, case *Genzyński*, available at <https://eur-lex.europa.eu/eli/C/2025/3252/oj/eng> (accessed 9 March 2026).

³⁰³ See BG: ECJ, 3 Jul 2025, C-733/23, case *Beach and Bar management*, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:62023CJ0733> (accessed 9 March 2026).

greater discretion to impose milder and more proportionate penalties aligned with the severity of each violation.³⁰⁴

Italy is another country in which recent reforms aim to ensure a more balanced approach to applying the *ne bis in idem* principle. In particular, as previously underlined, among the aspects of the legislative reform on tax sanctions, it is noteworthy to highlight the fact that the legislator has introduced statutory rules that aim to increase the relevance attributed to acquittal judgments rendered in criminal tax cases. The goal of this reform is to reduce the likelihood that administrative tax proceedings result in an outcome that differs from the relevant criminal tax case, in line with the strengthening of the *ne bis in idem* principle.

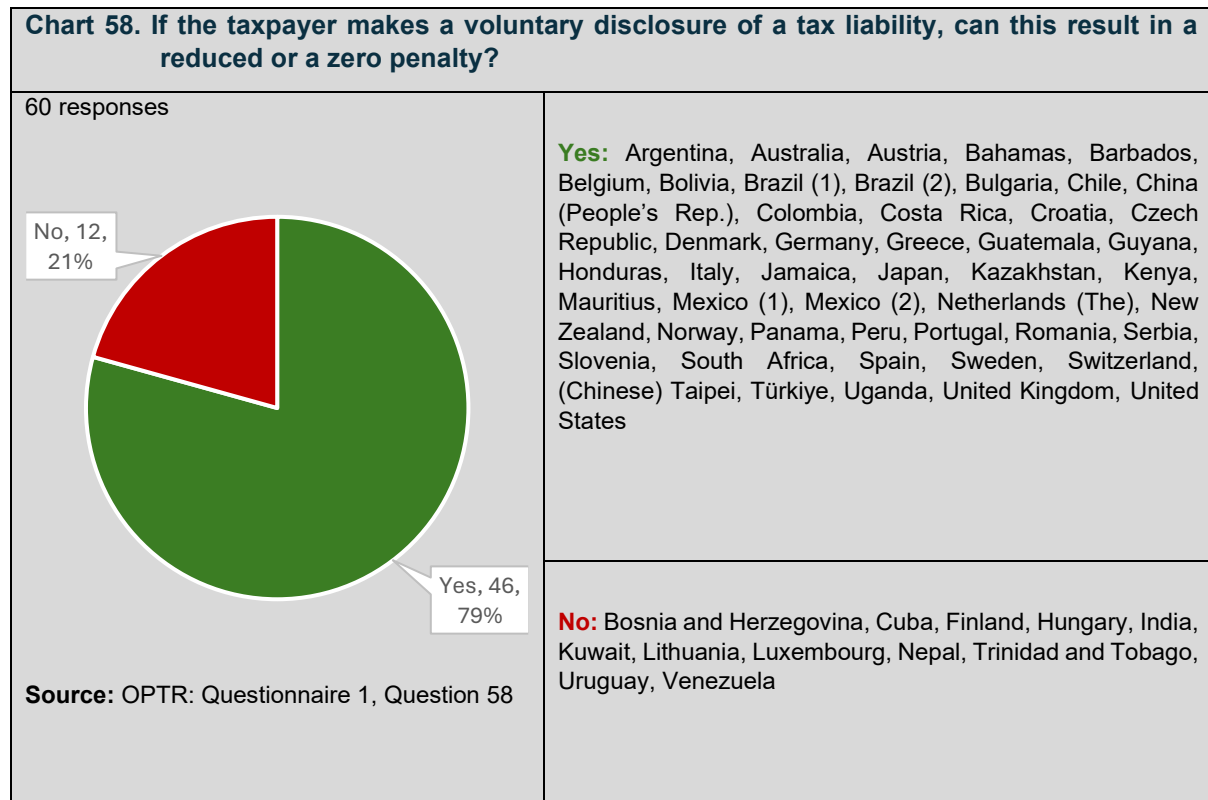
7.2. Voluntary disclosure

Best practice: Voluntary disclosure should lead to a reduction of penalties.

Shifted towards/matched the best practice:

Shifted away from the best practice:

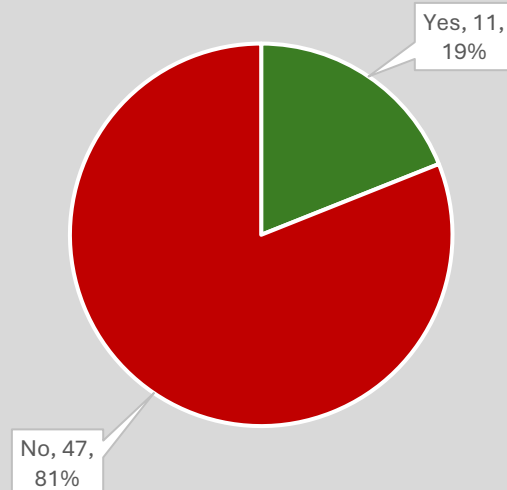
Lithuania; Kenya; Romania; Brazil; Argentina



³⁰⁴ See TPE: OPTR Report (Academia), Questionnaire 2, Question 72.

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

60 responses



Source: OPTR: Questionnaire 1, Question 58A.

Yes: Austria, Barbados, Guatemala, Honduras, Hungary, India, Japan, Mauritius, Mexico (1), Mexico (2), (Chinese) Taipei, Uganda

No: Argentina, Australia, Bahamas, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Guyana, Italy, Jamaica, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, Türkiye, United Kingdom, United States, Uruguay, Venezuela

Minimum standard: Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Kenya

As a counterbalance to the relevance of criminal and administrative sanctions – as can be inferred in section 7.1. – that, in a way, seem to go against the minimum standard (according to which sanctions should not be increased to encourage taxpayers to make voluntary disclosures), voluntary disclosure regimes have flourished in the past, especially in the wake of the extended effects of the COVID-19 pandemic. It could also be argued that the dire global economic situation and the need for countries to raise revenue contributed to this trend. However, as the situation slowly improved, it appears that fewer voluntary disclosure regimes were introduced worldwide in 2025, following a trend that started already in 2024.

Several countries have decided to strengthen voluntary disclosure regimes that lead to a reduction of tax penalties and have drifted towards the best practice.

For example, in **Lithuania** the Law on Tax Administration has provided that cooperation with tax authorities can be a mitigating circumstance, which can lead to a reduction of penalty, even though the taxpayer denies committing a transgression.³⁰⁵

In a similar fashion, **Kenya** adopted a voluntary disclosure programme aimed at mitigating sanctions in cases of cooperative conduct on the part of the taxpayer.³⁰⁶ Other countries, such as **Romania**, provide certain limited voluntary disclosure mechanisms if the taxpayer voluntarily pays the outstanding tax obligation within the time limits.³⁰⁷

Also, in **Argentina** a trend continues with a view to improve voluntary disclosure by taxpayers. Following previous enactment introduced on 8 July 2024, pursuant to which a regime was created that provides for the regularization of previous tax conduct through the voluntary payment of unpaid and undeclared taxes, and exempts the taxpayer from the application of sanctions and interests, in December 2025, Argentina enacted Law Number 27.799 (*Ley de Inocencia Fiscal*), which introduced changes to section 16 of Law Number 27.430, strengthening the effects of voluntary disclosure and payment of the tax liability. In more detail, this law introduces a new mechanism for the extinction of criminal liability where criminal proceedings have already been initiated. The action will be extinguished only if the taxpayer accepts and fully pays (i) the underlying evaded or unduly used tax, plus (ii) interest, plus (iii) an additional amount equal to 50% of the total obligation – an amount not contemplated before the reform. Payment must be made within 30 business days following the formal notification of the criminal charges. This change reflects an explicit legislative policy choice to strengthen the incentives for voluntary disclosure, in line with the trend that was already developing in 2024.³⁰⁸

³⁰⁵ See LT: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 74. See also LT: Law on Tax Administration No. IX-2112, 13 Apr. 2004, article 140(3), available at <https://www.e-tar.lt/portal/en/legalAct/20200b4255c311f0b070ee7f1ceefc75> (accessed 9 March 2026).

³⁰⁶ See KE: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 74.

³⁰⁷ See RO: OPTR Report (Taxpayers/Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 74.

³⁰⁸ See AR: OPTR Report (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 74. See also AR: Law n. 27743 of 8 July 2024, available at <https://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=401268> (accessed 9 March 2026).

8. Enforcement of Taxes

Minimum standard: Collection of taxes should never deprive taxpayers of their minimum necessary for living.

Shifted towards/improved the minimum standard:

Kenya, Brazil

Shifted away from the minimum standard:

To provide the necessary financial foundation for a society, efficient tax enforcement is crucial, entailing both efficient collection of taxes and balanced protection of taxpayers. Enforcement entails greater powers for the tax administration in the collection of taxes due,³⁰⁹ and the greater the tax administration's powers, the greater the risks for practices that can potentially be harmful to taxpayers. Balancing against this power of tax collection for the state is the taxpayer's human dignity, which limits the state's power as it ensures the taxpayer the right to a dignified existence (*minimum vitale*), defined as the minimum necessary for living. Consequently, this is an area in need of strong safeguards.³¹⁰

Coming out of a global pandemic and economic crisis, funds have been scarce for most states over the past five years. To mitigate the negative economic consequences of this scarcity, many countries have introduced postponements on collecting taxes and reduced interest rates for late payment of taxes, as well as extending due dates for compliance.

³⁰⁹ The ECJ decision in Case C-95-19, *Agenzia delle Dogane v. Silcompa SpA* is a very interesting development in this regard. It prevents the possibility of multiple tax recovery procedures within the European Union for the same excise taxes due. As stated by the decision,

[i]n the light of the foregoing considerations, the answer to the question referred is that Article 12(3) of Directive 76/308, read in conjunction with Article 20 of Directive 92/12, must be interpreted as meaning that, in the context of an action disputing enforcement measures taken in the Member State in which the requested authority is situated, the competent body of that Member State may refuse to grant the request to recover excise duties submitted by the competent authority of another Member State in respect of goods which irregularly departed from a suspension arrangement, for the purposes of Article 6(1) of Directive 92/12, where that request is based on the facts relating to the same export transactions which are already subject to excise duty recovery in the Member State in which the requested authority is situated.

ES: ECJ (Fifth Chamber), 24 February 2021, Case C-95-19, *Agenzia delle Dogane v. Silcompa SpA*, available at <https://www.courthousenews.com/wp-content/uploads/2021/02/silcompa-ECJ.pdf> (accessed 9 March 2026).

³¹⁰ P. Baker & P. Pistone, *General Report*, in *The Practical Protection of Taxpayers' Fundamental Rights*, section 4.1. (IFA Cahiers vol. 100B, 2015), Books IBFD, at section 5.1.

Several countries have continued to keep in place such measures in 2025, also in light of the complex economic situation caused by the war in Ukraine and the consequent spiralling of energy and commodity prices worldwide. However, a downward trend can also be witnessed, with the overall number of measures enacted in 2025 much lower than in previous years.

That being said, there is widespread recognition worldwide that under no circumstance should collection of taxes deprive taxpayers of their minimum necessary for living. This principle is established in constitutional principles, such as in **Kenya**,³¹¹ or in legislative provisions at the level of civil procedure, as is the case in **Romania**.³¹²

Best practice: Authorization by the judiciary should be required before seizing assets or banking accounts.

Shifted towards/matched the best practice:

Shifted away from the best practice:

Kenya

Luxembourg

As in 2024, several surveyed jurisdictions reported in 2025 measures impacting judicial authorities' powers of review of decisions made by tax administrations to seize assets or bank account deposits.

A case in point is **Kenya**, where the legislator has established a mechanism for prior judicial authorization that is a prerequisite for entering premises and seizing goods.³¹³ This best practice is widely recognized by states, as is demonstrated by legislation in force also in **Chile**, which mandates that prior judicial authorization shall constitute a compulsory step before seizing taxpayers' bank assets.³¹⁴

However, certain countries have drifted away from the best practice in order to increase the efficiency of debt collection for the state. This is, in particular, the case of **Luxembourg**, in which the Law of 12 December 2025 was adopted, amending both the Penal Code and the Code of Criminal Procedure to strengthen criminal investigation powers, particularly in the context of economic and financial crime, including money laundering and terrorist financing.

³¹¹ See KE: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 76.

³¹² See RO: OPTR Report (Taxpayers/Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 76.

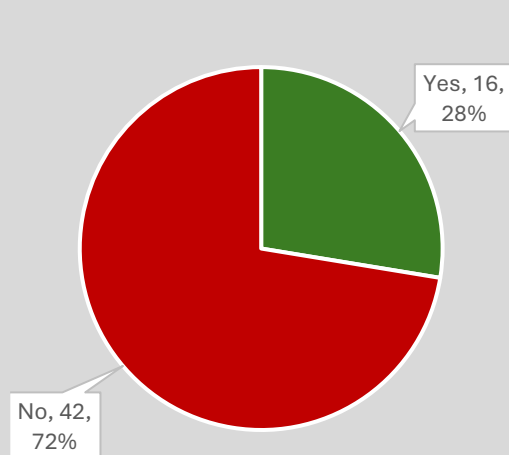
³¹³ See KE: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 77.

³¹⁴ See CL: OPTR Report (Academia), Questionnaire 2, Question 77.

The law and the amendments do not specifically address tax crimes – although, if qualified, they will fall under the scope. The amendments modernize investigative processes and streamline certain procedures, notably by expanding the scope of offences subject to simplified investigative measures and by facilitating parallel investigations into underlying predicate offences. In terms of entry and seizure powers, the amended Code of Criminal Procedure continues to require judicial authorization from the investigating judge for coercive actions such as *perquisitions* (searches) and *saisies* (seizures) in the context of a formal criminal investigation, thereby safeguarding fundamental rights and procedural fairness. An important exception under the 2025 reform is the expansion of the “mini-investigation” regime, which allows the public prosecutor’s office to request certain investigative measures, including seizures, in the early stages of a case without the formal opening of a preliminary investigation and without a prior judicial warrant, provided the legal conditions for initiating this expedited procedure are met. This mini-investigation framework is designed to accelerate complex investigations and remove procedural impediments (such as the previous waiting period for additional measures) while preserving the requirement for later judicial review as the case progresses. Although criticized by the Luxembourg Bar Association, the law aligns Luxembourg’s framework with recommendations from the FATF following its 2023 evaluation, focusing on combating money laundering and terrorist financing.³¹⁵

Chart 59. Is a court order always necessary before the tax authorities can access a taxpayer’s bank account or other assets?

60 responses



Source: OPTR: Questionnaire 1, Question 59

Yes: Austria, Bahamas, Barbados, Chile, Costa Rica, Guatemala, Guyana, Honduras, Jamaica, Kuwait, Luxembourg, Mauritius, Norway, South Africa, Trinidad and Tobago, Uruguay

No: Argentina, Australia, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, China (People’s Rep.), Colombia, Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, India, Italy, Japan, Kazakhstan, Kenya, Lithuania, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Panama, Peru, Portugal, Romania, Serbia, Slovenia, Spain, Sweden, Switzerland, (Chinese) Taipei, Türkiye, Uganda, United Kingdom, United States, Venezuela

³¹⁵ See LU: OPTR Report (Academia), Questionnaire 2, Question 54 and Question 77.

Minimum standard: Taxpayers should have the right to request delayed payment of arrears.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Kenya, Hungary, Brazil, Colombia

Romania, Bolivia

As described at the beginning of this section, means have been scarce for several taxpayers for the years 2020-2022 due to the pandemic and the economic crisis resulting from it. The energy crisis and the war in Ukraine have worsened the situation. Consequently, several countries introduced, on top of existing COVID-specific measures, measures to aid taxpayers in 2020-2022, including extensions of payment of taxes and of deadlines for reporting obligations.

Unlike in previous years, however, few surveyed jurisdictions reported measures impacting the right of taxpayers to request delayed payment of arrears. Broadly speaking, in 2025, the situation became more defined and, although several states continued granting extensions of payment of taxes, it appears that such measures are of general scope and are not justified anymore for emergency reasons, as was commonly done in previous years.

Hungary,³¹⁶ **Kenya**³¹⁷ and **Chinese Taipei**³¹⁸ represent cases in point, as in these instances the legislator has introduced provisions aimed at ensuring a right for payment of delayed taxes through an instalment mechanism. Similar measures have been adopted also in **Brazil**, where the legislator has started offering instalment plans and conditions calibrated to taxpayers' capacity-to-pay and debt recoverability, expanding the practical availability and visibility of delayed-payment/structured-settlement options.³¹⁹

Other countries have, however, drifted away from the minimum standard. For example, in **Romania**, Law 239/2025 and Government Emergency Ordinance 89/2025 were enacted, introducing stricter conditions for obtaining instalment and deferred payment arrangements for tax arrears. In more detail, in order to be eligible for the benefits in question, taxpayers are required to provide a guarantee contract concluded in authentic form with the beneficial owner(s) as defined under article 4 of Law 129/2019 on anti-money laundering.³²⁰ Similarly, in **Bolivia**, tax authorities have reduced the maximum instalment payment period from 60

³¹⁶ See HU: OPTR Report (Taxpayers/Tax Practitioners), Questionnaire 2, Question 78.

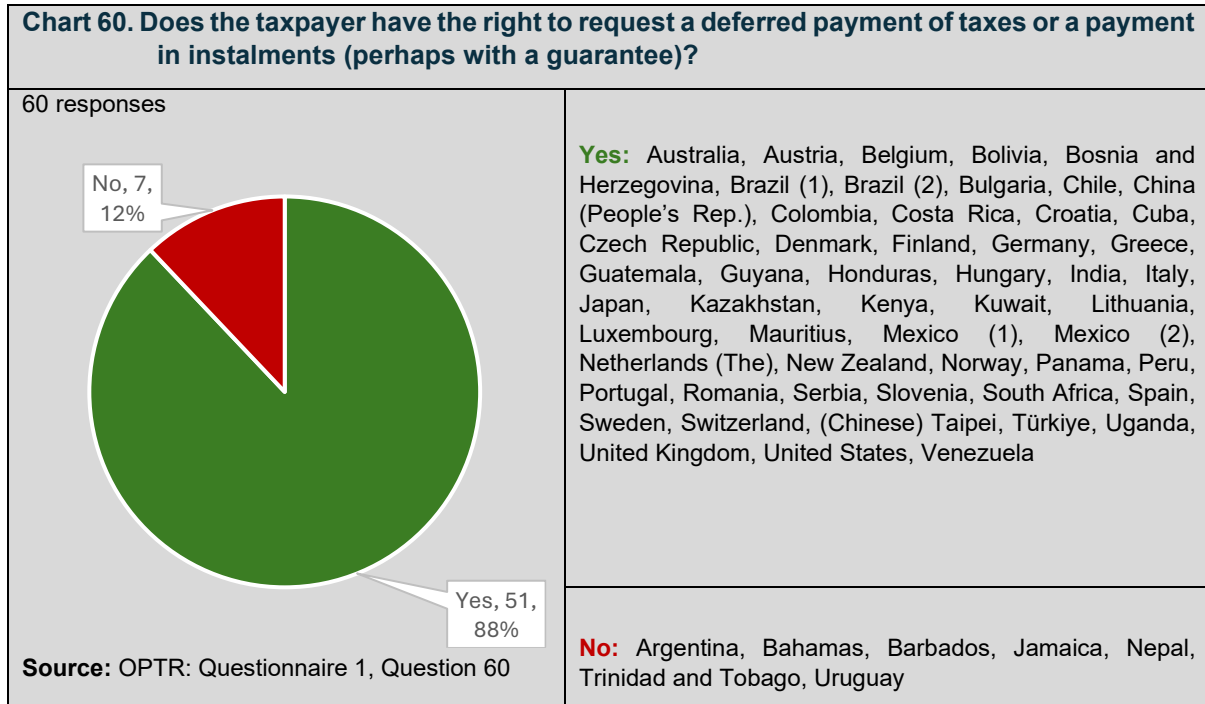
³¹⁷ See KE: OPTR Report (Academia), Questionnaire 2, Question 78.

³¹⁸ See TPE: OPTR Report (Academia), Questionnaire 2, Question 78.

³¹⁹ See BR: OPTR Report (Academia), Questionnaire 2, Question 78.

³²⁰ See RO: OPTR Report (Taxpayers/Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 78.

months to only 30 months, thereby limiting taxpayers' ability to effectively access deferred payment arrangements.³²¹



Best practice: Bankruptcy of taxpayers should be avoided by partial remission of the debt or structured plans for deferred payment.

Shifted towards/matched the best practice:

Kenya, Portugal, Brazil

Shifted away from the best practice:

New Zealand

To prevent taxpayer bankruptcy during the hardship of the pandemic, several countries have introduced specific measures in line with the best practice. Ideally, these interim measures could provide inspiration for how to further prevent taxpayer bankruptcy and insolvency.

Few surveyed jurisdictions however reported measures impacting the position of taxpayers in connection thereto in 2025. Notable exceptions are **Kenya**,³²² **Portugal**³²³ and **Brazil**,³²⁴

³²¹ See BO: OPTR Report (Taxpayers/Tax Practitioners, Academia), Questionnaire 2, Question 78.

³²² See KE: OPTR Report (Academia), Questionnaire 2, Question 79.

³²³ See PT: OPTR Report (Taxpayer/Tax Practitioners), Questionnaire 2, Question 79.

³²⁴ See BR: OPTR Report (Academia), Questionnaire 2, Question 79.

where certain measures and administrative practices have drifted towards adherence to the best practice.

On the other hand, certain countries have drifted away from the best practice in question. This is particularly true in the case of **New Zealand**, where it is reported that tax authorities have become more active in pursuing bankruptcy and liquidation action against taxpayers with unpaid tax debts.³²⁵

Minimum standard: Temporary suspension of tax enforcement should follow natural disasters.

Shifted towards/improved the minimum standard:

Shifted away from the minimum standard:

Kenya, Cuba

Natural disasters are extraordinary situations calling for greater protection of citizens, including flexibility in tax payments. The COVID-19 pandemic has been a truly unique situation because all countries have suffered from it, and, whether or not this is defined as a “natural disaster” in the respective jurisdictions, it is clear that the situation has prompted states to promptly relieve their citizens of their tax and reporting obligations.

Though the effect of the pandemic emergency waned in 2025, some countries continued their policy of extending deadlines for filing tax returns and providing information, as happened from 2020 to 2024.

This was, for instance, the case in **Cuba**: following the severe impact of Hurricane Melissa on 29 October 2025, the Ministry of Finance and Prices issued Resolution Number 322 on 11 November 2025, extending until 30 November 2025 the deadline for tax obligations originally due in November. This measure applied specifically to natural and legal persons residing in the provinces of Guantánamo, Santiago de Cuba, Granma, Holguín and Las Tunas, which suffered extensive material damages and disruptions to communication and electricity networks.³²⁶

9. Cross-Border Situations

Cross-border procedures are becoming increasingly common. As a result of this development,

³²⁵ See NZ: OPTR Report (Academia), Questionnaire 2, Question 79.

³²⁶ See CU: OPTR Report (Academia), Questionnaire 2, Question 80.

taxpayers' rights are weakened in practice, as they are generally not involved in the cross-border procedures carried out between states. This situation entails the risk of taxpayers not effectively exercising and protecting their rights in the procedures, as demonstrated in previous Yearbook reports, where barely any changes occurred. Where legislative or practical shifts occurred, they have mainly been to shift away from a minimum standard or a best practice. Nevertheless, positive developments have also occurred in the systems to ensure taxpayers' legal standing in terms of access to MAPs in article 16(1) of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI)³²⁷ and mandatory arbitration in article 19(1).

In the same vein, rules on the mandatory disclosure of tax minimization arrangements were introduced broadly to grant the tax authorities early access to "timely, comprehensive and relevant information on aggressive tax planning strategies" so that they may "quickly respond to tax risks through informed risk assessments, audits, or changes to legislation or regulations".³²⁸ Essentially, this measure served an objective similar to other forms of information gathering and exchange, namely to enable the tax administrations to use the information as an early warning system to highlight the issues they want to address. However, the analysis and legal prequalification applied to the facts collected by the tax administration included an inherent risk that the indicia of a potential tax offence could be derived, providing the information with a probative value.³²⁹ If the disclosed information may give rise to liability for the taxpayer or the advisers under punitive law, this also raises the question about the right not to self-incriminate (*nemo tenetur se detegere*),³³⁰ as described in section 5.2.

9.1. Exchange of information

The surveyed jurisdictions only reported a few developments in 2025 regarding the exchange of information benchmarks monitored by the OPTR. The findings mostly relate to the overall trends. Within the **European Union**, 2025 was the deadline year for Member States to adopt Council Directive (EU) 2023/2226 of 17 October 2023, amending Directive 2011/16/EU on administrative cooperation in the field of taxation³³¹ (DAC8). DAC8 aims to expand the automatic exchange of information and reporting obligations to cover the gains and profits made from crypto transactions by EU users.³³² However, by the beginning of 2026, the European Commission decided to open infringement procedures by sending a letter of formal notice to 12 Member States – Belgium, Bulgaria, Czechia, Estonia, Greece, Spain, Cyprus,

³²⁷ [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting](#) (24 November 2016), Treaties & Models IBFD.

³²⁸ [OECD/G20, Mandatory Disclosure Rules – Action 12: Final Report](#) (OECD 2015), Primary Sources IBFD.

³²⁹ C.E. Weffe H., [Mandatory Disclosure Rules and Taxpayers' Rights: Where Do We Stand?](#), 4 Intl. Tax Stud. 1, p. 3 (2021), Journal Articles & Opinion Pieces IBFD.

³³⁰ Id.

³³¹ Council Directive (EU) 2023/2226 of 17 Oct. 2023 amending Directive 2011/16/EU on administrative cooperation in the field of taxation, OJEU L 1-38, 24.10.2023, available at https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302226 (accessed 16 February 2025).

³³² See C. Valério, [European Commission Adopts DAC8 to Cover Cryptoassets, Feedback Period Open](#) (8 Dec. 2022), News IBFD.

Luxembourg, Malta, the Netherlands, Poland and Portugal – for failing to transpose it.³³³

On a global scale, it is important to state that, following the G20 Leaders' September 2023 declaration, the Global Forum formed the Crypto-Asset Reporting Framework (CARF) Group.³³⁴ As of July 2024, after the meeting of G20 Finance Ministers and Central Bank Governors, 48 Global Forum members (and growing) joined the CARF Group, adhering to the Joint Statement to commence exchanges under CARF in 2027,³³⁵ 27 compromised to start by 2028 and 1 more by 2029.³³⁶ This means that the automatic exchange of information on crypto assets will combat tax evasion and avoidance globally.

9.1.1. Exchange of information on request: The right of the taxpayer to be informed and to challenge the exchange of information

Minimum standard: 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 the grounds that it would prejudice the investigation.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

Luxembourg

Compared to the last edition of the Yearbook, which reported no changes, this year, there has been some movement in both directions of the standard. On the one hand, **Kenya**³³⁷ referred to its Data Protection Act of 2019³³⁸ as an instrument that reinforced the right of individuals to be informed about the processing of their personal data, implying that, among these individuals, there are natural persons who are taxpayers, who should be informed about the processing of their data used for tax purposes. On the other hand, **Luxembourg**³³⁹ indicated

³³³ See European Commission, [January infringements package: key decisions](#), 30 January 2026 (accessed 18 February 2026).

³³⁴ See Joint Statement on the Implementation of the Crypto-Asset Reporting Framework, <https://web.archive.oecd.org/tax/transparency/documents/CARF-signatories-joint-statement.pdf> (accessed 18 February 2026).

³³⁵ See OECD, *Bringing Tax Transparency to Crypto-Assets – An Update: Global Forum Report to G20 Finance Ministers and Central Bank Governors* p. 20 (OECD Publishing 2024), available at <https://doi.org/10.1787/b33c9aa1-en> (accessed 18 February 2026).

³³⁶ OECD, Jurisdictions committed to implement the Crypto-Asset Reporting Framework (CARF) in time to commence exchanges in 2027, 2028 or 2029 as part of the Global Forum's CARF commitment process, 4 December 2025, <https://www.oecd.org/content/dam/oecd/en/networks/global-forum-tax-transparency/commitments-carf.pdf> (accessed 18 February 2026).

³³⁷ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 81.

³³⁸ See Data Protection Act of 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

³³⁹ LX: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 81.

a setback regarding the minimum standard due to the case of the *Tribunal Administratif* (3e ch.), number 52711, of 9 July 2025,³⁴⁰ because the case affected, not the taxpayer, but the information holder. In the framework of an information request under the exchange of information procedure set by the Luxembourg-US double tax treaty, the Tribunal held that the addressee (information holder) was not entitled to the disclosure of the full foreign request (nor to an order requiring the state to disclose additional “substance” beyond what the injunction already contained) and rejected the associated fair-trial argument. It nevertheless partially annulled the injunction insofar as it required the addressee to provide documents in the custody, possession or control of “the addressee and its affiliates”, on the basis that the administration cannot, by drafting, extend the obligation beyond what the Luxembourg addressee itself holds or controls. Therefore, third parties, even if related to the process, are not granted full disclosure (access) of the request made by the foreign tax authorities, considering it a burden on the right to a fair trial.

Furthermore, although the Romanian reporter indicated no changes, it is worth noting that **Romanian**³⁴¹ legislation does not require notification of taxpayers regarding cross-border information requests.

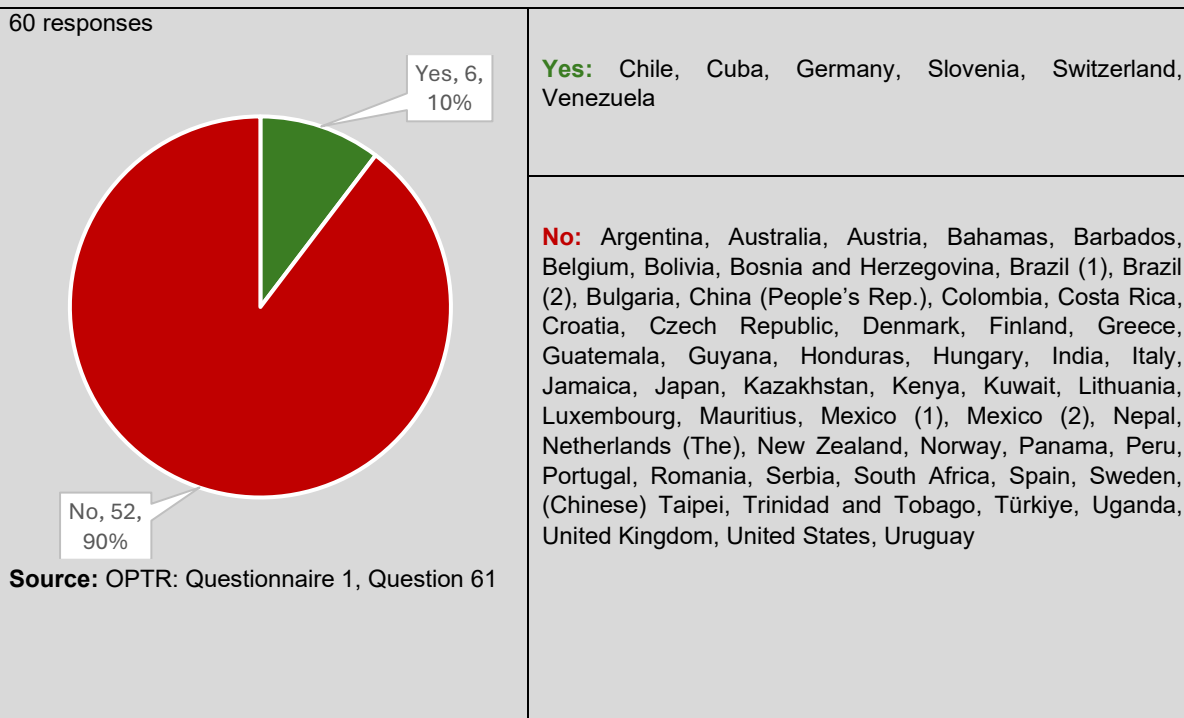
Finally, **Chinese Taipei**³⁴² wanted to clarify that this minimum standard and the subsequent best practice are not applicable in its tax legislation.

³⁴⁰ See *Tribunal Administratif* (3e ch.), no. 52711, of 9 July 2025 (ECLI:LU:TADM:2025:52711), https://www.stradalex.lu/en/slu_src_publ_jur_lux/document/t_adm_lu_52711 (accessed 15 February 2026).

³⁴¹ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 81.

³⁴² CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 81.

Chart 61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request?



Best practice: The taxpayer should be informed that a cross-border request for information is to be made.

Shifted towards/matched the best practice:

Kenya, Lithuania

Shifted away from the best practice:

None

Kenya³⁴³ also indicated a positive turn for this best practice, based on the Data Protection Act,³⁴⁴ by simply highlighting that it reinforces the right of individuals to be informed about the processing of their personal data. In this case also, **Lithuania**³⁴⁵ shows improvement. A new general provision in the Law on Tax Administration is legislated to ensure that each data-providing financial institution, intermediary, data-providing platform operator or data-providing crypto-asset service provider informs each natural person that information regarding them will be collected and transmitted in accord with Directive 2011/16/EU and (or) international treaties on the automatic exchange of information, and that each natural person concerned would be provided in advance with all the information that the natural person is entitled to receive from the data controller.³⁴⁶

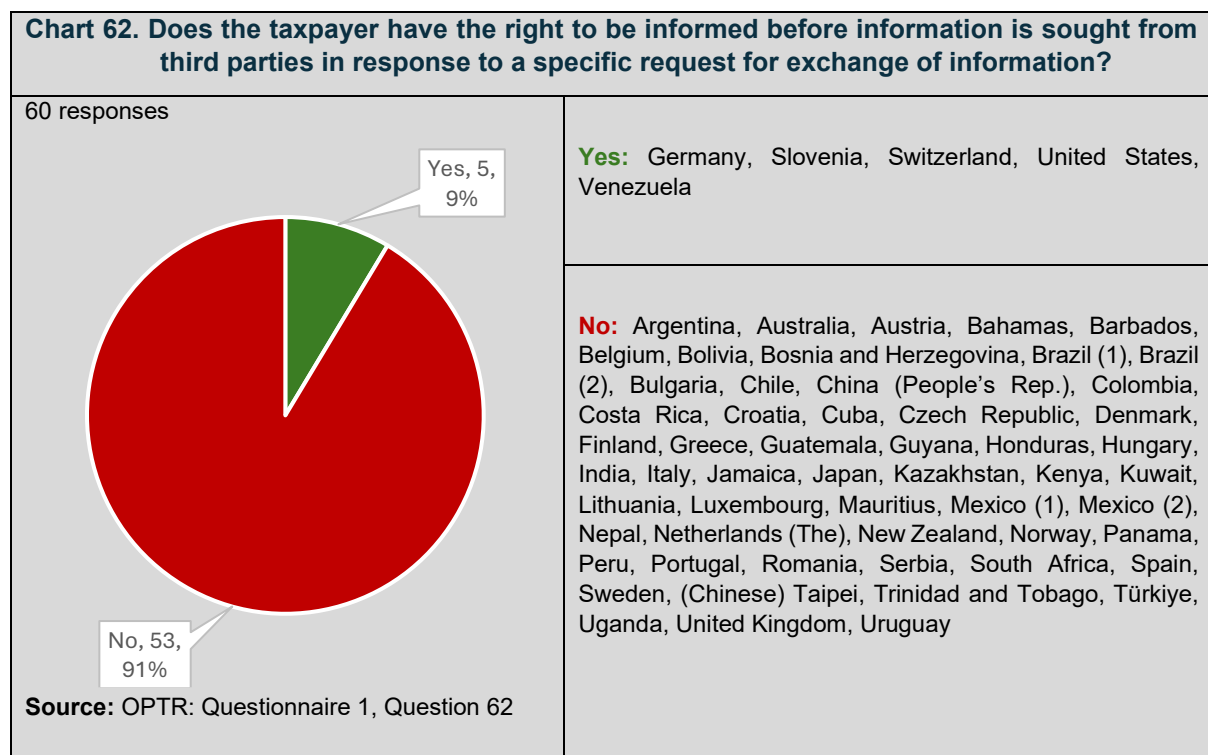
³⁴³ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 81.

³⁴⁴ Data Protection Act of 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

³⁴⁵ LT: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 81.

³⁴⁶ See article 10 of Lietuvos Respublikos mokesčių administravimo įstatymo Nr. IX-2112 2, 37-1, 38, 39, 40-1, 48, 61-2, 68, 71, 88, 100, 108, 140, 141, 148, 155, 159 straipsnių ir priedo pakeitimo ir įstatymo papildymo 37-2, 61-5 ir 61-6 straipsniais įstatymas, 2025 m. birželio 19 d. Nr. XV-309, <https://e->

In the previous edition, **Lithuania**³⁴⁷ already indicated that, from 2024 onwards, there was a new legal requirement obliging providers of payment services in the Republic of Lithuania to collect and store records of international payment transactions carried out through them and to submit them to the tax authorities. Nonetheless, there is an exception to this new legal requirement whenever there is an international transaction, if one of the payment service providers is located in another Member State or the payment service provider is exclusively located in another Member State.³⁴⁸



Minimum standard: The taxpayer should have the right to bring a legal challenge to test the legality of the request for exchange of information.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Best practice: Where a cross-border request for information is made, the requested state

[tar.It/portal/en/legalAct/20200b4255c311f0b070ee7f1ceefc75](https://www.ibfd.org/portal/en/legalAct/20200b4255c311f0b070ee7f1ceefc75) (accessed 15 February 2026).

³⁴⁷ See LT: *OPTR Yearbook* (2024), section 9.1.1, p. 158.

³⁴⁸ See LT: *Dėl VMI prie FM viršininko 2023 m. gegužės 31 d. įsakymo Nr. VA-42 “Dėl duomenų apie tarptautines mokėjimo operacijas kaupimo, saugojimo ir teikimo taisyklių patvirtinimo”* (accessed 17 February 2025).

should also be asked to supply information that assists the taxpayer.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

Not many changes have been reported regarding both the minimum standard and the best practice, following this stable trend already present in the previous editions.³⁴⁹ Only **Kenya**³⁵⁰ reflects a positive change in its legislation, as the Finance Act 2025 has introduced Advance Pricing Agreements, which allow taxpayers to enter into transfer pricing agreements up to five years.³⁵¹

It is also important to mention that **Romania**³⁵² did not indicate any changes, but the reporter wanted to point out that Romanian legislation does not stipulate such a standard or best practice.

Best practice:

Provisions should be included in tax treaties setting specific conditions for the exchange of information.

Shifted towards/matched the best practice:

Argentina, Bolivia, Kenya

Shifted away from the best practice:

None

Three countries indicated an advance regarding this best practice: **Argentina**,³⁵³ **Bolivia**,³⁵⁴ and **Kenya**.³⁵⁵ For Argentina, the main change came from Law Number 27.788, which implemented the BEPS MLI, which was ratified on 28 May 2025.³⁵⁶ It is an important step towards the exchange of information for tax purposes in Argentina, as it significantly expands its tax treaty network and allows the country to introduce coordinated, simultaneous amendments to its bilateral tax treaty network without having to revise and renegotiate each treaty individually. Furthermore, Argentina has recently expanded its bilateral double tax treaty

³⁴⁹ See OPTR Yearbook (2024), section 9.1.1., pp. 160 and OPTR Yearbook (2023), section 9.1.1., pp. 167-168.

³⁵⁰ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 82.

³⁵¹ See Section 14 of Republic of Kenya, Finance Act 2025, n° 9 of 2025, Kenya Gazette Supplement, <https://new.kenyalaw.org/akn/ke/act/2025/9/eng@2025-06-25> (accessed 15 February 2025).

³⁵² RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 82.

³⁵³ AR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 83.

³⁵⁴ BO: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 83.

³⁵⁵ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 83.

³⁵⁶ See Ley 27.788, Boletín Oficial N° 35.675, 28 de mayo de 2025, <https://www.boletinoficial.gob.ar/detalleAviso/primera/326035/20250528> (accessed 16 February 2026).

network by enforcing the Conventions with China³⁵⁷ (as of 1 January 2025) and Türkiye³⁵⁸ (as of 13 September 2024); articles 25 and 26 regulate the exchange of information methods in both tax treaties.

Bolivia has also advanced in enhancing the exchange of information for tax purposes by joining the Global Forum on Transparency and Exchange of Information for Tax Purposes, as of June 2025,³⁵⁹ becoming its 172nd member.

Even though no provisions have been adopted in 2025, Kenya indicated that the recent implementation of the OECD's Common Reporting Standard³⁶⁰ effective on 1 July 2022 is supposed to be an improvement in the exchange of information in tax treaties, arguing that it sets stricter conditions and formats for automatic exchange than older on-request models that lacked specific procedural requirements. Kenya refers to the habilitation of the automatic exchange of information and the procedural requirements surrounding and safeguarding taxpayers' data.

On the downside, although it has not been indicated that there is a shift away, the **Romanian**³⁶¹ reporter stated that Romanian legislation does not stipulate such best practices.

9.1.2. A disturbing development: The removal of the right of the taxpayer to be notified in certain states under international pressure

The OECD Forum on Transparency and Exchange of Information pressured countries to repeal taxpayers' right to be informed before exchanging information in 2015. However, in previous editions, it was indicated that countries have unfortunately continued to remove this right.³⁶²

However, only **Luxembourg** appears to indicate a shift away from the minimum standards regarding the taxpayers' right to be notified or informed, as mentioned in section 9.1.1. Even though there seems to be a halt to such a downturn, as some countries have reported an

³⁵⁷ See Ley 27.780, Boletín Oficial N° 35.528, 18 de octubre de 2024, <https://www.boletinoficial.gob.ar/detalleAviso/primera/315729/20241018> (accessed 16 February 2026).

³⁵⁸ See Ley 27.754, Boletín Oficial N° 35.500, 9 de septiembre de 2024, <https://www.boletinoficial.gob.ar/detalleAviso/primera/313551/20240909> (accessed 16 February 2026).

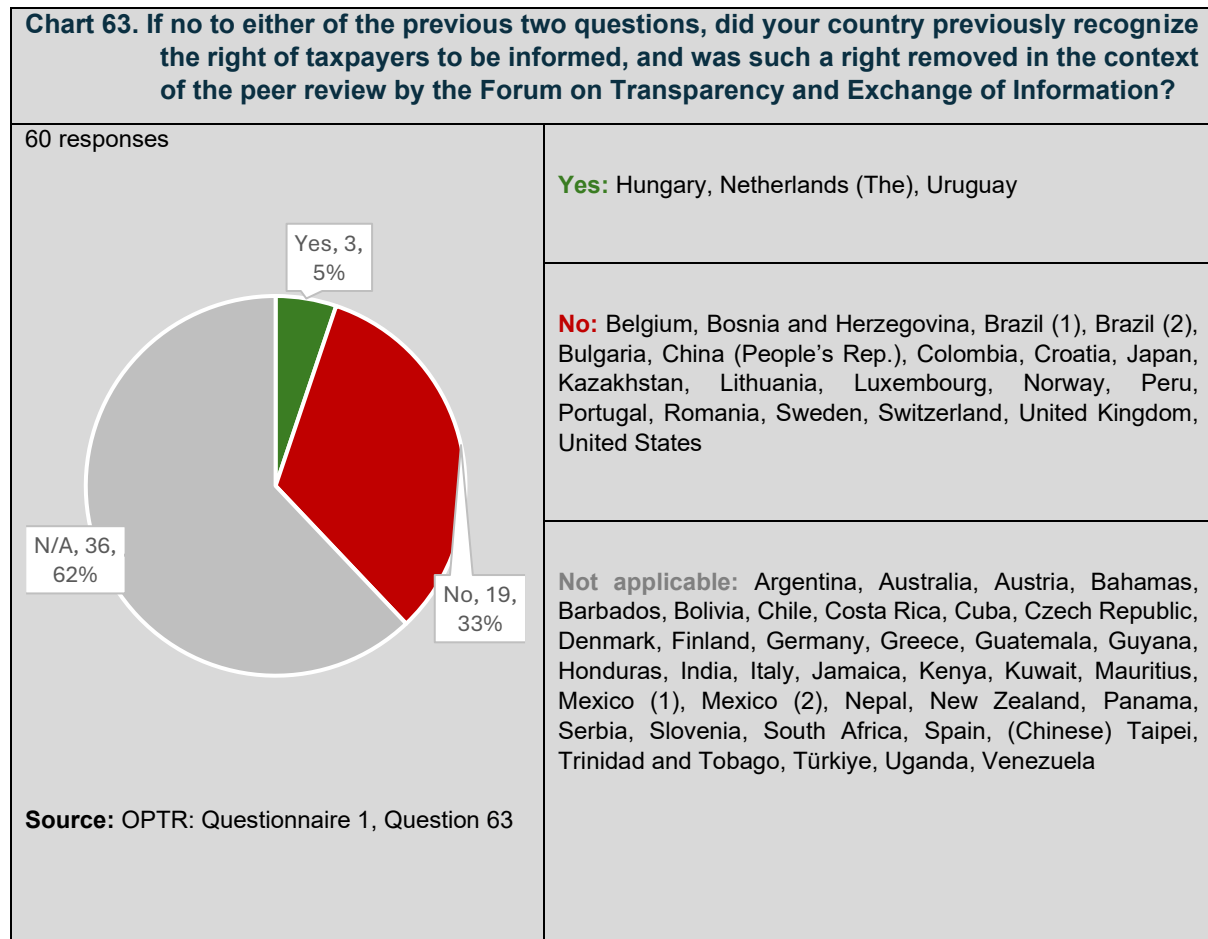
³⁵⁹ See OECD, *Bolivia becomes the 172nd member of the Global Forum*, <https://www.oecd.org/en/networks/global-forum-tax-transparency/news-events/2025/bolivia-becomes-the-172nd-member-of-the-global-forum.html> (accessed 16 February 2026).

³⁶⁰ Republic of Kenya, [Legal Notice n° 8 of 2023](#), The Tax procedures (Common Reporting Standard) Regulations, 17 February 2023, (accessed 16 February 2026).

³⁶¹ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 83.

³⁶² See *OPTR Yearbook* (2024), section 9.1.1. and 9.1.2., pp. 156-162; *OPTR Yearbook* (2023), section 9.1.1. and 9.1.2., pp. 162-167 or *OPTR Yearbook* (2022), section 9.1.1. and 9.1.2., pp. 165-168.

improvement in practices for notifying taxpayers about exchanges of information this year, it is still not clear whether this can be declared the end of the negative perception of informing taxpayers about exchange of information procedures upon request.



9.1.3. Additional safeguards in connection with the exchange of information on request

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

<p>Shifted towards/improved the minimum standard:</p> <p>Kenya</p>	<p>Shifted away from the minimum standard:</p> <p>None</p>
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Kenya³⁶³ also indicates an improvement in this minimum standard based on its legislation, as section 60 of the TPA already requires KRA officers to obtain a judicial warrant before

³⁶³ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 84.

accessing private documents or information from third parties for tax administration purposes.³⁶⁴

Also, even though no changes happened, both **Romania**³⁶⁵ and **Chinese Taipei**³⁶⁶ indicated that such a minimum standard is not stipulated in Romania's internal legislation, and there is no right to bring a legal challenge to test the legality of the request for the exchange of information given by the rules governing the exchange of information procedures in Chinese Taipei.

In this sense, it is important to remember that already last year **Lithuania**³⁶⁷ seemed to depart from this minimum standard and no longer require judicial authorization for sharing information collected for tax purposes with a third party. Also the **United States**³⁶⁸ indicated that, even though taxpayers have the right to be informed when third parties are interested in obtaining their data, following the Internal Revenue Code,³⁶⁹ there are certain limitations to this right to be informed; i.e. a taxpayer is not entitled to notice of third-party summons issued to aid in the collection of assessed taxes.³⁷⁰ The custodians and/or witnesses summoned do not have the right to challenge the summons; meanwhile, a person whose records are summoned from the custody of a third party generally has a right to challenge the summons.³⁷¹ Furthermore, the IRS is authorized to make "John Doe summons", which are requests for information about an unidentified taxpayer regarding domestic and foreign accounts³⁷² –taxpayers that are unidentified cannot be previously informed.

³⁶⁴ See Republic of Kenya, TPA, n° 29 of 2025, p. 47, <https://www.kra.go.ke/images/publications/TaxProceduresAct29of2015.pdf> (accessed 16 February 2026).

³⁶⁵ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 84.

³⁶⁶ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 84.

³⁶⁷ See LT: See GT: *OPTR Yearbook* (2024), section 9.1.3. p. 163.

³⁶⁸ See US: *OPTR Yearbook* (2024), section 9.1.3. p. 163.

³⁶⁹ See US: IRC 7602(c), 7609(a).

³⁷⁰ See US: IRC 7609(c)(2)(D)(i); See US: Supreme Court, *Poliselli et al. v. IRS*, 598 U. S. (2023), No. 21-1599, available at <https://supreme.justia.com/cases/federal/us/598/21-1599/> (accessed 17 February 2025).

³⁷¹ See US: IRC 7609(b); see also United States Court of Appeals, *Harper v. Werfel*, 118 F.4th 100 (1st Cir. 2024), No. 23-1565, available at <https://law.justia.com/cases/federal/appellate-courts/ca1/23-1565/23-1565-2024-09-24.html> (accessed 17 February 2025).

³⁷² See, for an example of a John Doe summons, Office of Public Affairs – US Department of Justice, *Federal Courts Authorize IRS "John Doe" Summonses to Trident Trust Entities*, available at <https://www.justice.gov/opa/pr/federal-courts-authorize-irs-john-doe-summonses-trident-trust-entities> (accessed 17 February 2025).

Minimum standard: 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).

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

Luxembourg

There is already a negative trend from the previous edition regarding this minimum standard. It is worth noting that **Guatemala**³⁷³ last year marked a shift away from this minimum standard, as the Guatemalan tax administration, for the first time, requested information from the Netherlands on Airbnb's activities in Guatemala. However, the taxpayer was unable to access the information received, and there is still no update on the matter.

This year, **Luxembourg**³⁷⁴ also showed a distancing from this minimum standard derived from the issue of the case number 52711 of the *Tribunal Administratif* (3e ch.), of 9 July 2025,³⁷⁵ as explained in section 9.1.1., that affected the addressee of the order requiring information, which indirectly affected the taxpayer.

On the positive side, **Kenya**³⁷⁶ wanted to remark that under section 26(b) of the Data Protection Act,³⁷⁷ data subjects, which also entail taxpayers, have an explicit right to access their personal data in the custody of a data controller, such as the KRA, regarding data for taxation purposes.

In the same vein as the previous minimum standard, **Romania**³⁷⁸ stated that its legislation does not stipulate such a standard, and **Chinese Taipei**,³⁷⁹ also indicated that taxpayers do not have the right to access the information received by the requesting state.

³⁷³ See GT: *OPTR Yearbook* (2024), section 9.1.3. pp. 163-164.

³⁷⁴ LX: *OPTR Report* (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 85.

³⁷⁵ See *Tribunal Administratif* (3e ch.), no. 52711, of 9 July 2025 (ECLI:LU:TADM:2025:52711), https://www.stradalex.lu/en/slu_src_publ_jur_lux/document/t_adm_lu_52711 (accessed 15 February 2026).

³⁷⁶ KN: *OPTR Report* (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 85.

³⁷⁷ See Data Protection Act of 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

³⁷⁸ RO: *OPTR Report* (Academia), Questionnaire 2 (Development Survey), Question 85.

³⁷⁹ CT: *OPTR Report* (Academia), Questionnaire 2 (Development Survey), Question 85.

Best practice: Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information.

Shifted towards/matched the best practice:

Shifted away from the best practice:

Kenya

Kenya³⁸⁰ marked a positive turn toward this best practice; however, no particular legislative amendment occurred in 2025. The reporter justified this shift towards the best practice based on the Constitution of Kenya of 2010,³⁸¹ article 50(4) of which explicitly states that “Evidence obtained in a manner that violates any right or fundamental freedom in the Bill of Rights shall be excluded if the admission of that evidence would render the trial unfair, or would otherwise be detrimental to the administration of justice.”

Again, both **Romania**³⁸² and **Chinese Taipei**,³⁸³ without marking any shift, commented that this best practice is not applicable in their territories. Romania stated that it did not stipulate in the internal legislation. Chinese Taipei noted that, although there is a provision that prevents tax authorities from using illegally obtained information, this rule applies only when the tax administration itself is involved in, or directly engages in, the illegal conduct. However, if a third party unlawfully obtains information and reports it to the tax authorities for personal gain, such information may still be used against the taxpayer.

Best practice: A requesting state should provide confirmation of confidentiality to the requested state.

Shifted towards/matched the best practice:

Shifted away from the best practice:

Kenya

None

Regarding this best practice, **Kenya**³⁸⁴ also indicated a positive outcome by referencing section 48 of the Data Protection Act 2019,³⁸⁵ which mandates that data controllers or processors may only transfer personal data to another country if they provide proof to the data protection commissioner of appropriate safeguards with respect to the security and protection of the personal data.

³⁸⁰ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 86.

³⁸¹ National Council for Law Reporting with the Authority of the Attorney-General, *Constitution of Kenya*, https://www.parliament.go.ke/sites/default/files/2017-05/The_Constitution_of_Kenya_2010.pdf (accessed 16 February 2026).

³⁸² RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 86.

³⁸³ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 86.

³⁸⁴ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 87.

³⁸⁵ See Data Protection Act of 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Regarding this best practice, **Kenya**³⁸⁶ also indicated a positive outcome, citing section 49 of the Data Protection Act 2019.³⁸⁷ This section states that a transfer is permitted only if the recipient country offers adequate data protection standards.

Again, both **Romania**³⁸⁸ and **Chinese Taipei**³⁸⁹ wanted to clarify that, within their territories, this minimum standard is not applicable, as there is no such right granted by the regulations governing the exchange of information.

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Again, **Kenya**³⁹⁰ indicated a positive shift toward this minimum standard under section 43 of the Data Protection Act 2019, which mandates that data controllers (for tax purposes, the KRA) must notify the data commissioner within 72 hours of any breach.

On this occasion, the **Romanian**³⁹¹ reporter, without indicating any change, made a positive input, unlike the previous comments, by remarking that the Romanian legislation provides for

³⁸⁶ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 88.

³⁸⁷ See Data Protection Act of 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

³⁸⁸ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 88.

³⁸⁹ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 88.

³⁹⁰ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 89.

³⁹¹ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 89.

the standard under the recent amendments of the DAC7 regarding the suspension of the exchanges of information due to security incidents of data breaches.³⁹²

Specifically, the reporter mentioned³⁹³ that domestic legislation does not provide for an automatic suspension of all exchanges of information for tax purposes with a requesting state in the event of a security breach. Yet article 308(6) and (7) of the Romanian Tax Procedure Code³⁹⁴ authorizes the competent authorities to suspend exchanges in instances where a security incident cannot be rectified in a timely and adequate manner, with the obligation to inform the European Commission and the Member State concerned.

Minimum standard: Data protection safeguards should apply to all exchanges of information.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

In this edition, **Kenya**³⁹⁵ indicates a shift towards the minimum standard, based again on the Data Protection legislation,³⁹⁶ which was not updated in 2025. At least some positive advances are coming from the previous edition, when **Botswana**³⁹⁷ reported a shift away from this minimum standard. The proposal of Bill 19 of 2024 presented to the National Assembly wanted to repeal and to re-enact with amendments to the Data Protection Act in force³⁹⁸ explicitly restricting certain fundamental rights and freedoms to provide safeguards for general interests, including monetary, budgetary and taxation matters.³⁹⁹ This notice meant that data related to taxation matters, including data that is part of the exchange of information procedures, might not be protected by the Bill's data protection safeguards.

³⁹² See article 1 and article 25 of COUNCIL DIRECTIVE (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation.

³⁹³ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Annex.

³⁹⁴ ANAF, *Legea nr. 207/2015 privind Codul de procedură fiscală*, https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm (accessed 16 February 2025).

³⁹⁵ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 90.

³⁹⁶ See Section 26(a) of the Data Protection Act 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

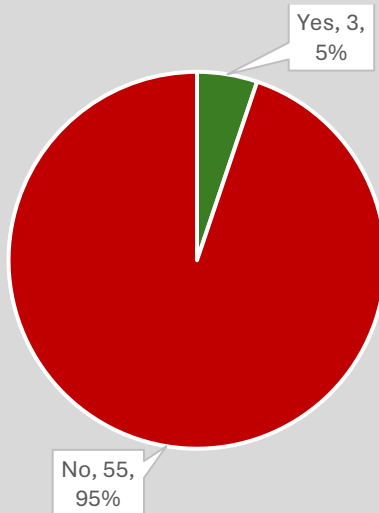
³⁹⁷ BW: *OPTR Yearbook* (2024), section 9.1.3. p. 168.

³⁹⁸ See BW: Data Protection Bill 2024, Bill No. 19 of 2024, 26 Jul. 2024.

³⁹⁹ See BW: 50(2)(e)(ii) Data Protection Bill 2024, Bill No. 19 of 2024, 26 Jul. 2024.

Chart 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?

60 responses



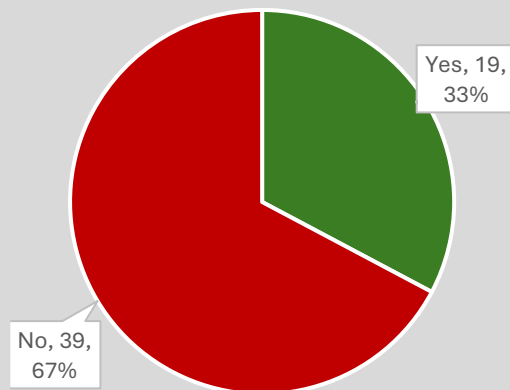
Source: OPTR: Questionnaire 1, Question 64

Yes: Germany, Switzerland, Venezuela

No: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay

Chart 65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country?

60 responses



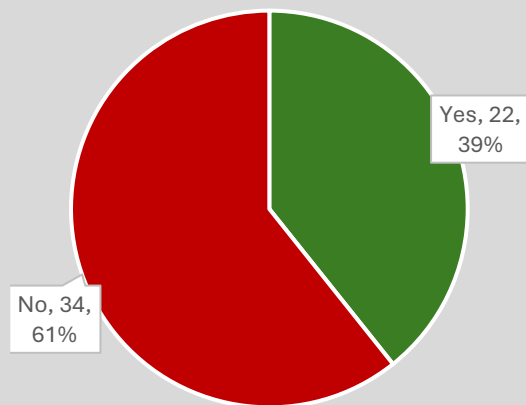
Source: OPTR: Questionnaire 1, Question 65

Yes: Belgium, Bolivia, Brazil (1), Brazil (2), Denmark, Germany, Jamaica, Kazakhstan, Kenya, Lithuania, New Zealand, Portugal, Serbia, Slovenia, South Africa, Trinidad and Tobago, Uganda, United Kingdom, Uruguay, Venezuela

No: Argentina, Australia, Austria, Bahamas, Barbados, Bosnia and Herzegovina, Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Finland, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Japan, Kuwait, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), Norway, Panama, Peru, Romania, Spain, Sweden, Switzerland, (Chinese) Taipei, Türkiye, United States

Chart 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?

60 responses



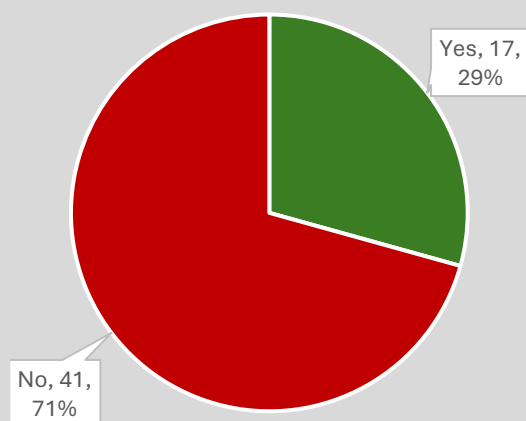
Source: OPTR: Questionnaire 1, Question 65A.

Yes: Belgium, Bolivia, Brazil (1), Brazil (2), Denmark, Finland, Germany, Greece, India, Kazakhstan, Kenya, Lithuania, Luxembourg, Netherlands (The), New Zealand, Norway, Portugal, Serbia, South Africa, Sweden, Switzerland, Trinidad and Tobago, Uganda, United Kingdom, Venezuela

No: Argentina, Australia, Austria, Bahamas, Barbados, Bosnia and Herzegovina, Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Guatemala, Guyana, Honduras, Hungary, Italy, Jamaica, Japan, Kuwait, Mauritius, Mexico (1), Mexico (2), Nepal, Panama, Peru, Romania, Slovenia, Spain, (Chinese) Taipei, Türkiye, United States, Uruguay

Chart 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?

60 responses



Source: OPTR: Questionnaire 1, Question 65B.

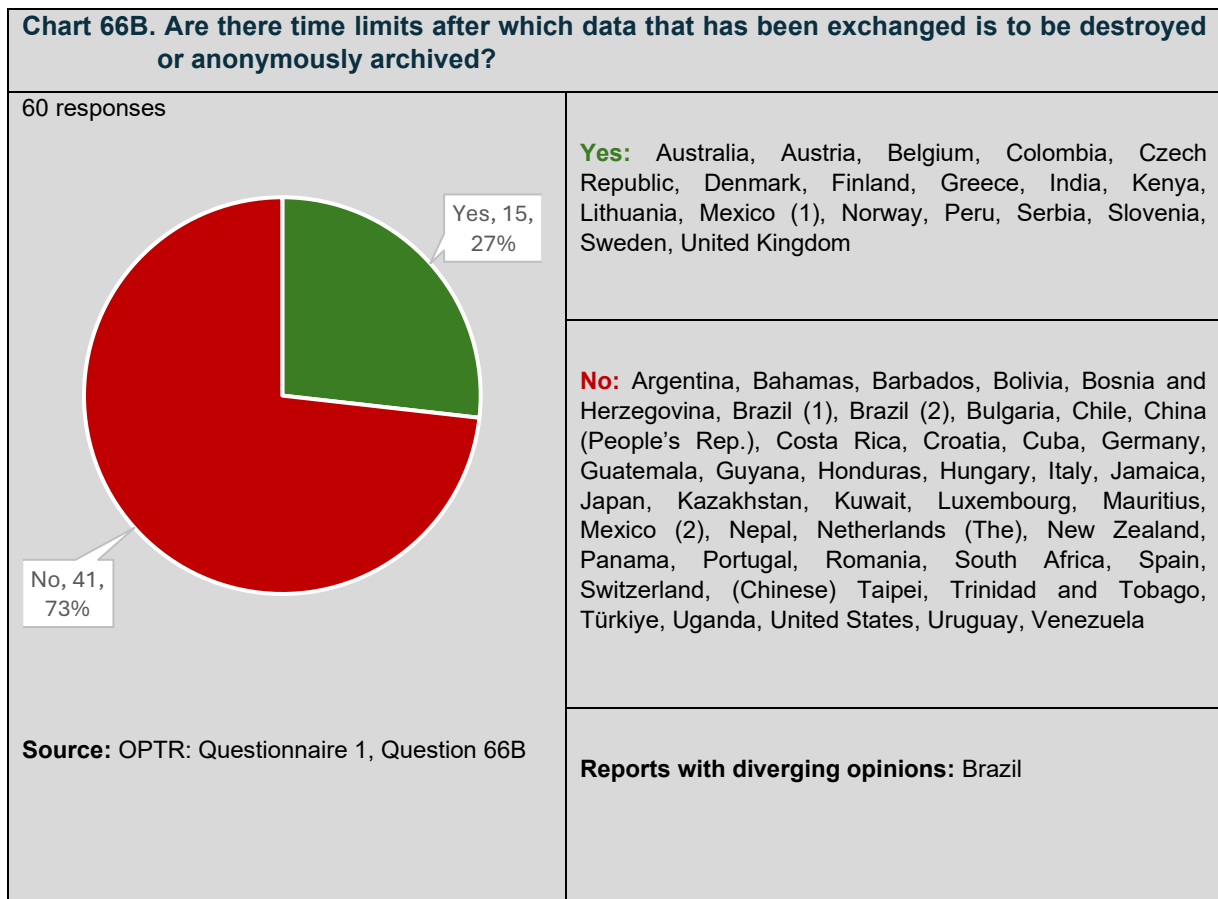
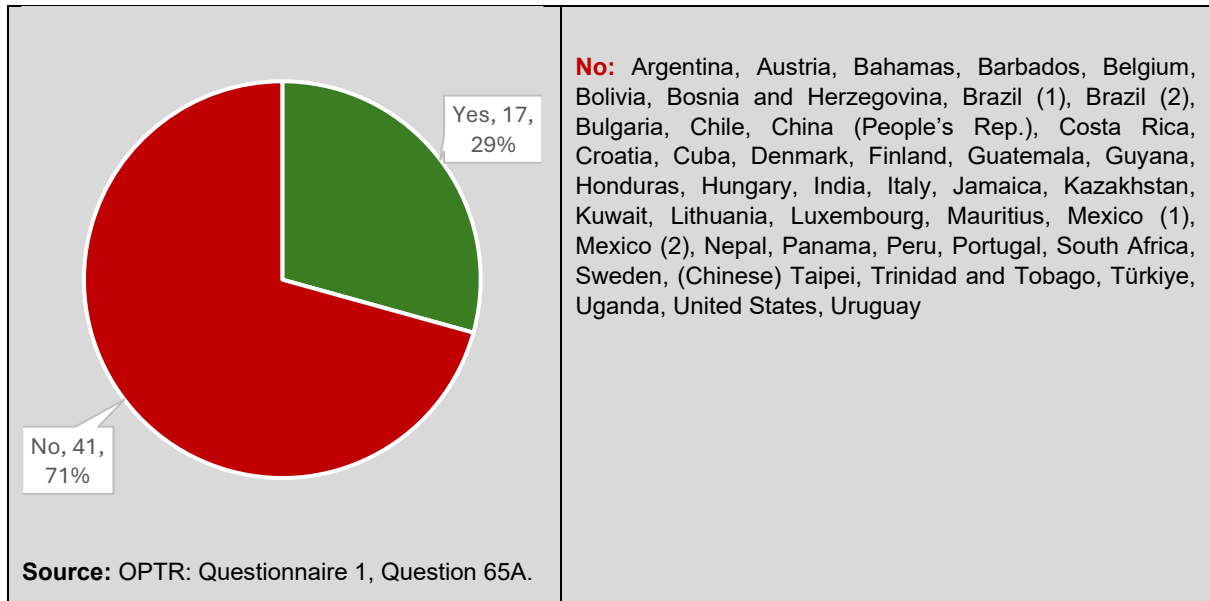
Yes: Argentina, Australia, Austria, Brazil (2), Czech Republic, Germany, Japan, Kenya, Lithuania, Netherlands (The), Norway, Serbia, South Africa, Spain, Sweden, Switzerland, United Kingdom, Venezuela

No: Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Cuba, Denmark, Finland, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Jamaica, Kazakhstan, Kuwait, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, New Zealand, Panama, Peru, Portugal, Romania, Slovenia, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United States, Uruguay

	Reports with diverging opinions: Brazil
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Chart 66. Does the taxpayer have the right to see any information received from another country that relates to him?	
60 responses	
<p>A pie chart with two segments. The larger segment is red and labeled 'No, 35, 60%'. The smaller segment is green and labeled 'Yes, 23, 40%'.</p>	<p>Yes: Argentina, Belgium, Bolivia, Brazil (1), Bulgaria, Colombia, Costa Rica, Czech Republic, Denmark, Germany, Greece, Hungary, India, Kenya, Lithuania, Netherlands (The), Norway, Peru, Serbia, Slovenia, Spain, Sweden, Uruguay, Venezuela</p>
	<p>No: Australia, Austria, Bahamas, Barbados, Bosnia and Herzegovina, Brazil (2), Chile, China (People's Rep.), Croatia, Cuba, Finland, Guatemala, Guyana, Honduras, Italy, Jamaica, Japan, Kazakhstan, Kuwait, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, New Zealand, Panama, Portugal, Romania, South Africa, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States</p>
	<p>Source: OPTR: Questionnaire 1, Question 66</p> <p style="text-align: right;">Reports with diverging opinions: Brazil</p>

Chart 66A. In the event of a leak of confidential information, is exchange of information with that state suspended?	
60 responses	
	<p>Yes: Australia, Colombia, Czech Republic, Germany, Greece, Japan, Kenya, Netherlands (The), New Zealand, Norway, Romania, Serbia, Slovenia, Spain, Switzerland, United Kingdom, Venezuela</p>



9.1.4. Automatic exchange of financial information: The different issues of taxpayer

protection

Best practice: For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights.

Shifted towards/matched the best practice:

Kenya, Lithuania

Shifted away from the best practice:

None

Regarding the automatic exchange of financial information, two countries indicated some progress, **Lithuania**⁴⁰⁰ and **Kenya**.⁴⁰¹ Lithuania indicates that this improvement is related to section 9.1.1., specifically, the best practice of informing taxpayers about an upcoming cross-border request for information. As a reminder, the country engaged in a practice where natural persons concerned about future exchanges of information from intermediaries, financial institutions and platform operators shall be provided in advanced with all the data that they are entitled to receive from the data controllers, which means that they can access all the data relevant for tax purposes⁴⁰² that is about to be exchanged in both an exchange upon request or automatic exchange of information. Also, Kenya indicates that the Data Protection Act 2019, in its article 26(a), grants data subjects the right to be informed of the use to which their personal data is put and extends this provision to taxpayers' data relevant for tax purposes.⁴⁰³

Minimum standard: 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).

Shifted towards/improved the minimum standard:

Kenya, Lithuania

Shifted away from the minimum standard:

None

In this minimum standard, **Lithuania**⁴⁰⁴ indicates a move forward regarding the right to be notified about an exchange of information, referencing the same argument as in the previous point: natural persons shall be provided with all the data that they are entitled to receive from

⁴⁰⁰ LT: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 90.

⁴⁰¹ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 90.

⁴⁰² See article 10 of Lietuvos Respublikos mokesčių administravimo įstatymo Nr. IX-2112 2, 37-1, 38, 39, 40-1, 48, 61-2, 68, 71, 88, 100, 108, 140, 141, 148, 155, 159 straipsnių ir priedo pakeitimo ir įstatymo papildymo 37-2, 61-5 ir 61-6 straipsniais įstatymas, 2025 m. birželio 19 d. Nr. XV-309, <https://e-tar.lt/portal/en/legalAct/20200b4255c311f0b070ee7f1ceefc75> (accessed 15 February 2026).

⁴⁰³ Section 26(a) of the Data Protection Act 2019, https://www.odpc.go.ke/wp-content/uploads/2024/02/TheDataProtectionAct_No24of2019.pdf (accessed 15 February 2026).

⁴⁰⁴ LT: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 91.

⁴⁰⁴ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 91.

the data controllers in advance. By accessing the data to be exchanged, taxpayers can exercise their rights.

No other country indicated a change in its practice, but **Honduras**,⁴⁰⁵ **Romania**⁴⁰⁶ and **Chinese Taipei**⁴⁰⁷ made some comments. First, Honduras wanted to point out that the OECD's peer review report on Exchange of Information upon Request for Honduras came out in 2025, paragraph 268 of which indicates that "the impact in practice of such a disclosure and how Honduras will proceed in case a partner jurisdiction specifies that the taxpayer should not be notified so as not to undermine the chance of success of its investigation, will be analysed during the Phase 2 review."⁴⁰⁸ Therefore, the effects of taxpayers not being notified will be determined later on.

Furthermore, along the same lines, neither the Romanian nor the Chinese Taipei legislation provides for such a right or any legal provisions.

It is relevant to bear in mind that, in last year's edition, the reporter for **Bolivia**⁴⁰⁹ criticized the way the tax administration handled certain cases, as it did not notify taxpayers when they were subjects of an exchange of information procedure.

Minimum standard: 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).

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Only **Kenya**⁴¹⁰ has reported a change yet, based on section 39(2) of the Data Protection Act of 2019, which mandates that, once the purpose for processing has ended, the data controller must destroy, delete or anonymize the personal data. Once again, Kenya shows that it is compliant with the minimum standards and best practices for the exchange of information.

⁴⁰⁵ HN: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration, Academia) Questionnaire 2 (Development Survey), Question 91.

⁴⁰⁶ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 91.

⁴⁰⁷ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 91.

⁴⁰⁸ HN: see paragraph 268 of OECD (2025), Global Forum on Transparency and Exchange of Information for Tax Purposes: Honduras 2025 (Second Round): Peer Review Report on the Exchange of Information on Request, Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD Publishing, Paris, p. 64. <https://doi.org/10.1787/a78756b9-en>.

⁴⁰⁹ BL: *OPTR Yearbook* (2024), section 9.1.4. p. 171.

⁴¹⁰ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 92.

Besides Kenya, **Chinese Taipei**⁴¹¹ remarked on the lack of legislation on these matters.

Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Best practice: 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.

Shifted towards/matched the best practice:

Kenya

Shifted away from the best practice:

None

Regarding both the minimum standard and the best practice, no changes have been reported happening in 2025. Only **Kenya**,⁴¹² in its zeal to show its compliance, indicated a shift towards, but also sustained on section 48 of the Data Protection Act, which prohibits the transfer of personal data to another country unless the data controller – which regarding tax matters is the KRA – provides proof of appropriate safeguards regarding security and protection. Therefore, if an adequate level of protection cannot be demonstrated, exchanges of information should not take place.

Romania⁴¹³ wanted to remark that, pursuant to article 308(1) of the Tax Procedure Code,⁴¹⁴ all exchanges of information must comply with the GDPR.

Chinese Taipei⁴¹⁵ also indicated that its domestic legislation does not contemplate such a requirement for the recipient state.

⁴¹¹ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 92.

⁴¹² KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 93.

⁴¹³ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 93.

⁴¹⁴ ANAF, *Legea nr. 207/2015 privind Codul de procedură fiscală*, https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm (accessed 16 February 2025).

⁴¹⁵ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 93.

9.2. Mutual agreement procedure

Minimum standard: Taxpayers should have the right to request initiation of MAPs.

Shifted towards/improved the minimum standard:

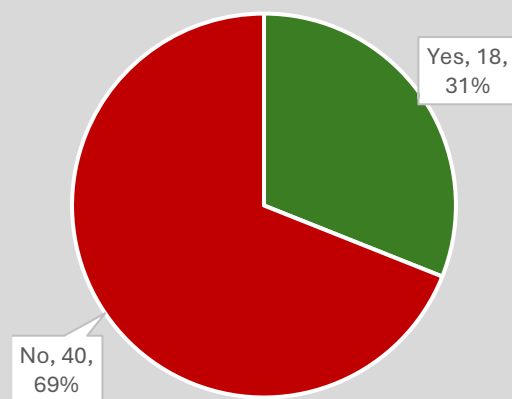
Argentina, Kenya, Peru, Romania

Shifted away from the minimum standard:

None

Chart 67. Does the taxpayer have the right in all cases to require that a MAP be initiated?

60 responses



Source: OPTR: Questionnaire 1, Question 67

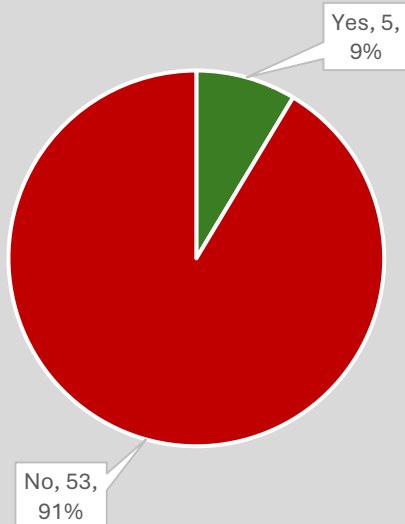
Yes: Austria, Bolivia, Bulgaria, Colombia, Costa Rica, Greece, India, Italy, Kazakhstan, Kuwait, Lithuania, Luxembourg, Mexico (1), Peru, Romania, Serbia, Slovenia, Sweden, Türkiye

No: Argentina, Australia, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), Chile, China (People's Rep.), Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Guatemala, Guyana, Honduras, Hungary, Jamaica, Japan, Kenya, Mauritius, Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Portugal, South Africa, Spain, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Uganda, United Kingdom, United States, Uruguay, Venezuela

Reports with diverging opinions: Mexico

Chart 68. Does the taxpayer have the right to see the communications exchanged in the context of a MAP?

60 responses



Source: OPTR: Questionnaire 1, Question 68

Yes: Bolivia, Denmark, Hungary, Sweden, Venezuela

No: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, China (People’s Rep.), Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Finland, Germany, Greece, Guatemala, Guyana, Honduras, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mauritius, Mexico (1), Mexico (2), Nepal, Netherlands (The), New Zealand, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United Kingdom, United States, Uruguay

Best practice: Where a MAP (or arbitration following MAP) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons why that solution was reached (or why no solution was reached).

Shifted towards/matched the best practice:

Argentina, Kenya, Peru, Romania

Shifted away from the best practice:

None

Four countries have indicated a shift toward both the standard for requesting the initiation of a MAP and the best practice of stating the final resolution of the procedure, representing a significant step for taxpayers’ rights. One of the countries is **Argentina**⁴¹⁶ with the incorporation of a MAP, after the ratification of the BEPS MLI through Law Number 27.788,⁴¹⁷ Part VI of which foresees an arbitration mechanism for cases in which the MAP does not reach a timely resolution, to provide a decision for the taxpayer ultimately.

Another country indicating a positive turn is **Romania**,⁴¹⁸ where the reporter indicates that the new Government Ordinance 11/2025 amends the provisions of article 282 of the Tax

⁴¹⁶ AR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 94.

⁴¹⁷ See Ley 27.788, Boletín Oficial N° 35.675, 28 de mayo de 2025, <https://www.boletinoficial.gob.ar/detalleAviso/primera/326035/20250528> (accessed 16 February 2026)

⁴¹⁸ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 94.

Procedure Code,⁴¹⁹ which mainly introduces new legal provisions on the MAP, implemented as of 27 July 2025. The amendment enhances taxpayers' access to MAPs, allowing them to submit the case to either competent authority when the treaty allows, or to request that the Romanian authority (ANAF) initiate MAPs when the treaty does not provide that option. It also standardizes the deadlines in favour of taxpayers, setting a three-year time limit, meaning that an answer must be provided to the taxpayers by then.⁴²⁰

Kenya⁴²¹ also indicated compliance with both the minimum standard and the best practice. The Finance Act 2025⁴²² already amended the Income Tax Act (Cap. 470), including section 18G. This section introduced the Advance Pricing Agreement in 2025, including a requirement that the commissioner provide a written decision on acceptance or rejection of an agreement, since APAs often involve bilateral negotiations identical to those under the MAP.

Peru⁴²³ also indicates the enforcement of the MLI in 2025, which implies the activation of MAPs and the application of the already approved regulatory framework back in 2021.⁴²⁴

Finally, **Chinese Taipei**⁴²⁵ wanted to highlight the lack of regulation on this question.

⁴¹⁹ PWC, Amendments to the Tax Procedure Code: Government Ordinance no. 11/2025, <https://www.pwc.ro/en/tax-legal/alerts/amendments-to-the-tax-procedure-code--government-ordinance-no--1.html> (accessed 16 February 2025).

⁴²⁰ See RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Annex 2.

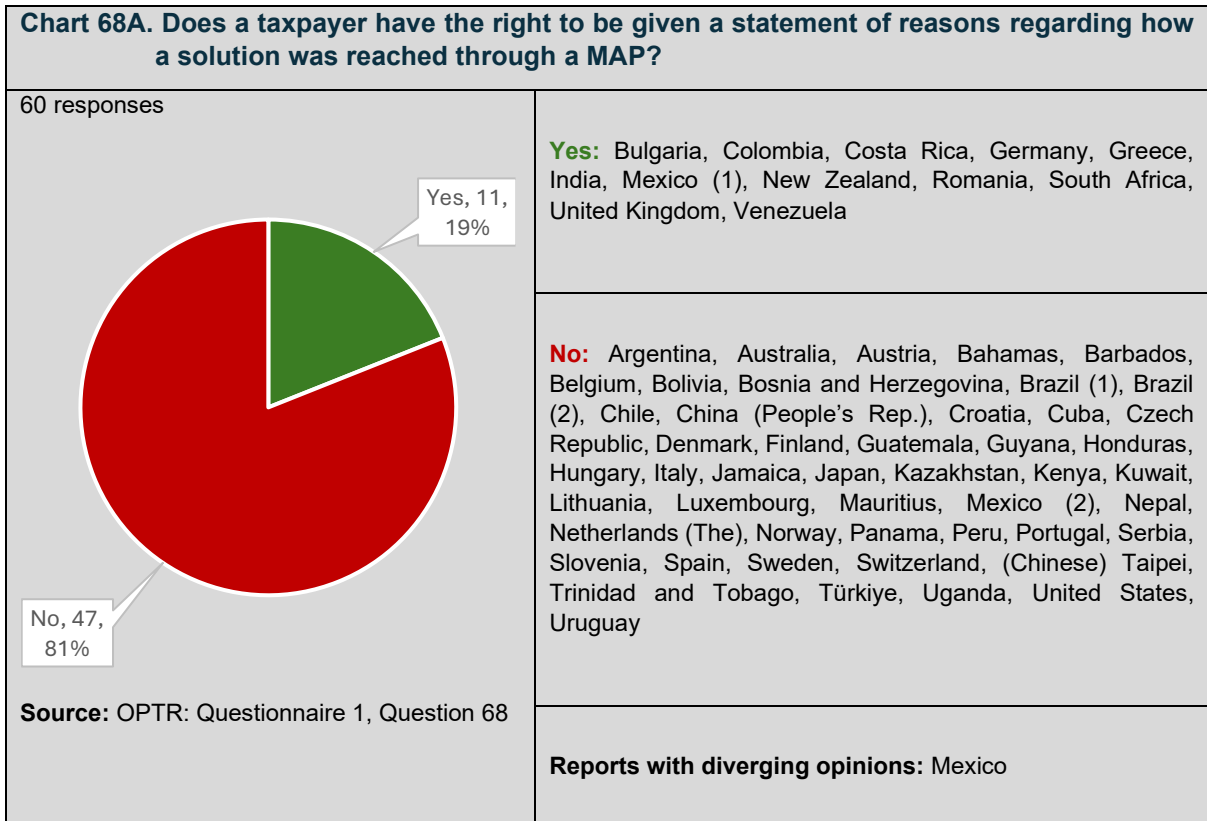
⁴²¹ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 94.

⁴²² See Section 18G of Republic of Kenya, Finance Act 20205, n° 9 of 2025, Kenya Gazette Supplement, <https://new.kenyalaw.org/akn/ke/act/2025/9/eng@2025-06-25> (accessed 16 February 2025).

⁴²³ PE: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 94.

⁴²⁴ Ministerial Resolution 383-2021-EF/10 in EL Peruano, Normas legales, 31 Diciembre 2021, pp. 56-57.

⁴²⁵ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 94.



Best practice: Taxpayers should have the right to participate in a MAP by being heard and being informed as to progress of the procedure.

Shifted towards/matched the best practice:

Argentina, Kenya, Peru

Shifted away from the best practice:

None

Based on the previous point, **Argentina**⁴²⁶ also subscribes to this best practice, as ratification of the MLI entails not only providing a resolution but also keeping taxpayers informed about the status of the procedure.

⁴²⁶ AR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 95.

In the case of **Kenya**,⁴²⁷ there are no new amendments for 2025, yet the reporter indicated a positive shift based on the Kenyan Constitution,⁴²⁸ as its article 47, which foresees the right to fair administrative action and mandates that administrative processes be procedurally fair, covers the fact that taxpayers have the right to be duly informed about the course of a MAP procedure.

In **Peru**,⁴²⁹ even though the MLI activated the possibility of requesting the use of MAPs, despite this advance, the taxpayer is not formally a party to the MAP, and the Peruvian tax authorities are not obliged to inform the taxpayer of each stage of the negotiations between competent authorities of the contracting states regarding whether he has the right to be informed of its evolution stage by stage.⁴³⁰

Despite indicating no changes, in the case of **Romania**,⁴³¹ it is important to note that, as in Peru, its legislation does not allow the taxpayer full rights to participate actively in the procedure. In this case, the Romanian Tax Procedure Code does not grant the taxpayer the right to participate in inter-authority negotiations or to be heard during bilateral discussions.⁴³² Finally, **Chinese Taipei**⁴³³ also remarked on the lack of regulation in its domestic tax legislation.

⁴²⁷ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 95.

⁴²⁸ See the Constitution of Kenya, <http://www.kenyalaw.org/kl/fileadmin/pdfdownloads/TheConstitutionOfKenya.pdf> (accessed 18 February 2026).

⁴²⁹ PE: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2 (Development Survey), Question 95.

⁴³⁰ See point 3.2 of SUNAT, *Guía del Procedimiento de Acuerdo Mutuo*, p. 8, https://orientacion.sunat.gob.pe/sites/default/files/inline-files/Gu%C3%ADa%20del%20PAM%202023%20-%20espa%C3%B1ol%20Dic6_0.pdf (accessed 18 Feb 2026).

⁴³¹ RO: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 95.

⁴³² See Article 282 of the Tax Procedure Code in ANAF, *Legea nr. 207/2015 privind Codul de procedură fiscală*, https://static.anaf.ro/static/10/Anaf/cod_procedura/Cod_Procedura_Fiscala_2023.htm (accessed 18 February 2025).

⁴³³ CT: OPTR Report (Academia), Questionnaire 2 (Development Survey), Question 95.

10. Legislation

10.1. The general framework

In a democratic state, taxes must be based on a legal source which results from the will of the people expressed through its political representation in the legislature. It is not sufficient for tax law to formally comply with the issuing state's legal order to safeguard taxpayers' rights; rather, taxes must be the outcome of the citizens' consent.

Ideally, taxpayers should be involved in shaping the legislation via public consultation that is adequate in terms of communication, accessibility and duration for the deadline to reply. Besides, tax legislation should regulate taxable events *ex nunc* (from the moment of its enactment).

In practice, a fair amount of tax legislation will be enacted to prevent certain taxpayers' behaviours, for example to close loopholes in the legislation. To do so without providing taxpayers opportunities to rearrange their affairs, legislators sometimes deem it necessary to enact the amendments – to a certain extent – retroactively. However, this should be the last resort and done only exceptionally under circumstances explicitly stated and narrowly drafted and interpreted. Nonetheless, this is not always the case for different reasons, which will be analysed further below.

Perhaps because of the “hardening” of soft law and the progressive intervention of multilateral bodies in the legislative processes in tax matters, and probably in response to doubts about the democratic legitimacy of the rule-making processes carried out by such bodies, 2025 continued a growing trend towards public consultation. This process is described in more detail in section 10.3.

2025 Relevant Case Law – Inter-American Court of Human Rights [IHR Court]

<p>Case</p>	<p><i>Advisory Opinion OC-32/25 on the Climate Emergency and Human Rights (Interpretation and scope of articles 1(1), 2, 4(1), 5(1), 8, 11(2), 13, 17(1), 19, 21, 22, 23, 25 and 26 of the American Convention on Human Rights; 1, 2, 3, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 of the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights “Protocol of San Salvador”, and I, II, IV, V, VI, VII, VIII, XI, XII, XIII, XIV, XVI, XVIII, XX, XXIII and XXVII, of the American Declaration of the Rights and Duties of Man)</i></p>	
<p>Date</p>	<p>29 May 2025</p>	
<p>ACHR Articles</p>	<p>Interpretation and scope of articles 1(1), 2, 4(1), 5(1), 8, 11(2), 13, 17(1), 19, 21, 22, 23, 25 and 26 of the American Convention on Human Rights Article 21 (Right to Property)</p>	
<p>Facts</p>	<p>Decision</p>	<p>Comments</p>
<p>The Republic of Chile and the Republic of Colombia request a ruling from the Inter-American Commission on Human Rights (IACHR) during consultation proceedings concerning specific issues related to the impact of climate change on human rights protected by international conventions, as well as the <i>jus cogens</i> nature of the obligation to prevent irreversible damage to the climate and the environment.</p>	<p>As of the date of this decision’s adoption, approximately 2,666 climate litigation cases had been filed, with around 70% initiated after 2015, following the adoption of the Paris Agreement. While 87% of these cases have been brought in the United States, there is a notable increase in climate litigation in countries across Latin America, Asia and Europe. Climate litigation has also extended to the Inter-American and European human rights systems, as well as the universal human rights protection system, including proceedings before the Committee on the Rights of the Child and the Human Rights Committee.</p> <p>For illustrative purposes, several notable cases in Latin America related to climate change and environmental protection are highlighted. In Mexico, significant cases include (i) the ruling that upheld the constitutional ban on the distribution of non-recyclable plastic bags in the state of Oaxaca; (ii) rulings endorsing the implementation of “green taxes” in Baja California and Zacatecas; and (iii) the action brought by Greenpeace against the Mexican State regarding the alleged</p>	<p>The legitimacy of environmental protection taxes, commonly referred to as green taxation, has been the subject of debate in Latin American courts, grounded in various national legal arguments.</p> <p>The IACHR emphasizes the rulings of Mexican courts that support green taxes as a means of implementing the system of human rights protection related to the environment in each state.</p>

Case	<i>Advisory Opinion OC-32/25 on the Climate Emergency and Human Rights (Interpretation and scope of articles 1(1), 2, 4(1), 5(1), 8, 11(2), 13, 17(1), 19, 21, 22, 23, 25 and 26 of the American Convention on Human Rights; 1, 2, 3, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 of the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights “Protocol of San Salvador”, and I, II, IV, V, VI, VII, VIII, XI, XII, XIII, XIV, XVI, XVIII, XX, XXIII and XXVII, of the American Declaration of the Rights and Duties of Man)</i>	
Date	29 May 2025	
ACHR Articles	Interpretation and scope of articles 1(1), 2, 4(1), 5(1), 8, 11(2), 13, 17(1), 19, 21, 22, 23, 25 and 26 of the American Convention on Human Rights Article 21 (Right to Property)	
Facts	Decision	Comments
	<p>reduction of the budget allocated to climate policy. In Colombia, notable cases include <i>The Office of the Inspector General v. the Ministry of Environment and Sustainable Development</i> and the case of <i>Future Generations v. the Ministry of Environment</i>. In Brazil, significant cases include (i) the litigation concerning fires in the Pantanal and the Amazon Rainforest; (ii) <i>Public Ministry v. Oliveira</i>, addressing the reduction of greenhouse gas (GHG) emissions; and (iii) the <i>PSB</i> case, which demands the implementation of mitigation measures outlined in federal legislation. In Ecuador, the case of <i>Herrera Carrión v. The Ministry of Environment</i> is noteworthy. Most of these lawsuits focus on the reduction and trading of GHG emissions and the protection of the right to a healthy environment.</p>	

<p>Case</p>	<p>Advisory Opinion AO-31/25. Series A Number 31.</p> <p><i>The Content and Scope of the Right to Care and its Interrelationship with Other Rights (interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights; 34 and 45 of the Charter of the Organization of American States; I, II, VI, XI, XII, XIV, XV, XVI, XXX and XXXV of the American Declaration on the Rights and Duties of Man; 7, 8 and 9 of the Inter-American Convention on the Prevention, Punishment and Eradication of Violence Against Women; 1, 2, 3, 6, 7, 9, 10, 11, 13, 15, 16, 17 and 18 of the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social, and Cultural Rights; 6, 9, 12 and 19 of the Inter-American Convention on Protecting the Human Rights of Older Persons, and III of the Inter-American Convention on the Elimination of All Forms of Discrimination against Persons with Disabilities</i></p>	
<p>Date</p>	<p>12 June 2025</p>	
<p>ACHR Articles</p>	<p>Interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights</p>	
<p>Facts</p>	<p>Decision</p>	<p>Comments</p>
<p>The Republic of Argentina seeks consultation from the IACHR regarding the rights of individuals who serve as caregivers for other vulnerable persons. Specifically, the inquiry addresses whether these caregivers should be classified as workers and what rights they should be entitled to, including the right to access social security and the right to receive retirement pensions.</p>	<p>The Court asserts that, as indicated by the Committee on Economic, Social and Cultural Rights, to achieve the universal nature of social security systems, states should progressively establish both contributive and non-contributive schemes. The Court further emphasizes that the right to social security is intrinsically linked to human dignity, a decent standard of living and the contributions made to society by caregivers. Consequently, states are obligated to regulate and oversee the accessibility and availability of contributive schemes, which involve mandatory contributions from beneficiaries, employers and, in some cases, the state. Additionally, states must eliminate all barriers that directly or indirectly hinder access to these schemes or diminish the benefits provided.</p> <p>Furthermore, states should regulate and implement non-contributive or social assistance schemes that progressively cover all individuals unable to participate in contributive schemes, whether</p>	<p>The IACHR holds the view that individuals who dedicate their time to caregiving should be entitled to social security benefits and have access to either contributory or non-contributory pensions, depending on their specific circumstances. Caregivers who are unable to access the social security system through contributions – whether due to informal employment or other reasons – should be eligible for the non-contributory pension system, which should be regarded as a fundamental pension.</p> <p>The contributory social security system is integrated into the broader tax system; thus, social security contributions are considered a form of taxation. Social security contributions are generally defined as mandatory payments that finance future benefits, such as pensions, healthcare and unemployment assistance. These contributions are levied on employees, employers and self-employed individuals, and mandatory social security contributions paid to public administrations are typically</p>

<p>Case</p>	<p>Advisory Opinion AO-31/25. Series A Number 31.</p> <p><i>The Content and Scope of the Right to Care and its Interrelationship with Other Rights (interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights; 34 and 45 of the Charter of the Organization of American States; I, II, VI, XI, XII, XIV, XV, XVI, XXX and XXXV of the American Declaration on the Rights and Duties of Man; 7, 8 and 9 of the Inter-American Convention on the Prevention, Punishment and Eradication of Violence Against Women; 1, 2, 3, 6, 7, 9, 10, 11, 13, 15, 16, 17 and 18 of the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social, and Cultural Rights; 6, 9, 12 and 19 of the Inter-American Convention on Protecting the Human Rights of Older Persons, and III of the Inter-American Convention on the Elimination of All Forms of Discrimination against Persons with Disabilities</i></p>	
<p>Date</p>	<p>12 June 2025</p>	
<p>ACHR Articles</p>	<p>Interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights</p>	
<p>Facts</p>	<p>Decision</p>	<p>Comments</p>
	<p>due to an inability to work, informal employment, self-employment or unpaid caregiving roles. States should also take proactive measures to promote the formalization of workers, particularly those from historically vulnerable communities.</p> <p>Regarding the right to care, states must progressively implement measures to ensure that both paid and unpaid caregivers have access to the social security system and can benefit from contributive and non-contributive schemes as applicable. To facilitate this, states should establish mechanisms within their domestic laws to support a gradual transition from the informal to the formal economy, ensuring that individuals engaged in non-standard work have access to contributive schemes under the same conditions and benefits as those in formal employment. This is essential for realizing the right to provide care and ensuring equality and non-discrimination, so that engaging in caregiving does not create barriers to accessing benefits that would secure an</p>	<p>classified as taxes.</p>

Case	<i>Advisory Opinion AO-31/25. Series A Number 31.</i>	
	<i>The Content and Scope of the Right to Care and its Interrelationship with Other Rights (interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights; 34 and 45 of the Charter of the Organization of American States; I, II, VI, XI, XII, XIV, XV, XVI, XXX and XXXV of the American Declaration on the Rights and Duties of Man; 7, 8 and 9 of the Inter-American Convention on the Prevention, Punishment and Eradication of Violence Against Women; 1, 2, 3, 6, 7, 9, 10, 11, 13, 15, 16, 17 and 18 of the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social, and Cultural Rights; 6, 9, 12 and 19 of the Inter-American Convention on Protecting the Human Rights of Older Persons, and III of the Inter-American Convention on the Elimination of All Forms of Discrimination against Persons with Disabilities</i>	
Date	12 June 2025	
ACHR Articles	Interpretation and scope of articles 1(1), 2, 4, 17, 19, 24, 26 and 29 of the American Convention on Human Rights	
Facts	Decision	Comments
	adequate standard of living in the event of contingencies related to disability and old age. Ultimately, this approach supports the self-care of caregivers, as the benefits provided by the social security system enable them to attain the highest possible level of well-being in light of the assistance requirements associated with disability and aging.	

Case	<i>Case of the Yakye Axa Indigenous Community v. Paraguay</i>	
	<i>Judicial Order of the IHR Court, on the Supervision of Compliance with the Judgment on the Merits, Reparations and Costs issued by the Inter-American Court of Human Rights on 17 June 2005 (Series C Number 125)</i>	
Date	1 July 2025	
ACHR Articles	Article 21 (Right to Property)	
Facts	Decision	Comments
The Yakye Axa Indigenous Community, situated in Paraguayan territory, has been deprived of its ancestral lands, constituting a violation of property rights. The IACHR acknowledges the property rights of the Yakye	The IACHR reiterates Paraguay's obligation to ensure the effective exercise of the violated property rights of the Yakye Axa Indigenous Community. The IACHR emphasizes that the indigenous community has the	This decision by the IACHR reflects the principle of the inviolability of reparations, which stipulates that the full amount of reparations must be paid effectively.

Case	<i>Case of the Yakye Axa Indigenous Community v. Paraguay</i> <i>Judicial Order of the IHR Court, on the Supervision of Compliance with the Judgment on the Merits, Reparations and Costs issued by the Inter-American Court of Human Rights on 17 June 2005 (Series C Number 125)</i>	
Date	1 July 2025	
ACHR Articles	Article 21 (Right to Property)	
Facts	Decision	Comments
Axa Indigenous Community over these ancestral lands and commands Paraguay to return the lands and undertake a series of compensatory measures.	<p>right to exercise its property rights over its territories effectively and to receive all compensation owed by the State of Paraguay in accordance with the judgment.</p> <p>Furthermore, the IACHR asserts that the state is required to provide these lands at no cost and that they will be exempt from taxes.</p>	<p>Consequently, the monetary sums or goods returned as compensation by the state cannot be subject to taxes or other levies.</p> <p>The IACHR aims to prevent the state from circumventing the court's judgment through tax collection.</p>

10.2. Constitutional limits on tax legislation: Retroactive legislation

Minimum standard: Retrospective tax legislation should only be permitted in limited circumstances which are spelled out in detail.

Shifted towards/improved the minimum standard:

Kazakhstan, Spain

Shifted away from the minimum standard:

None

Best practice: Retrospective tax legislation should ideally be banned completely.

Shifted towards/matched the best practice:

Kazakhstan

Shifted away from the best practice:

None

2025 Relevant Case Law – European Court of Human Rights

Case	<i>Case Number 16395/18 (Italmoda Mariano Previti and Others v. Italy)</i>	
Date	23 September 2025	
ECtHR Articles	Article 7	
Facts	Decision	Comments
The case involved a company engaged in intra-Community trade that sought VAT exemptions and deductions in accordance with EU law. After discovering the company's participation in a cross-border VAT fraud scheme, the national tax authorities issued supplementary VAT assessments, asserting that the conditions for benefiting from the VAT system had not been satisfied. The applicants contended that the denial of VAT benefits, in the absence of an explicit statutory basis, constituted a retroactive imposition of a penalty.	In its judgment, the Court ruled that the supplementary VAT assessments were not punitive in nature but rather constituted a non-criminal tax measure inherent in the VAT system. Consequently, the Court declared the application inadmissible.	None

In **Kazakhstan**, the new Tax Code, effective 1 January 2026, contains a provision that prohibits retrospective changes in taxation. It explicitly states that provisions establishing new types of taxes and/or payments to the budget, increasing rates, establishing new obligations or imposing tax provisions that negatively affect the taxpayer shall not have retroactive effect.⁴³⁴

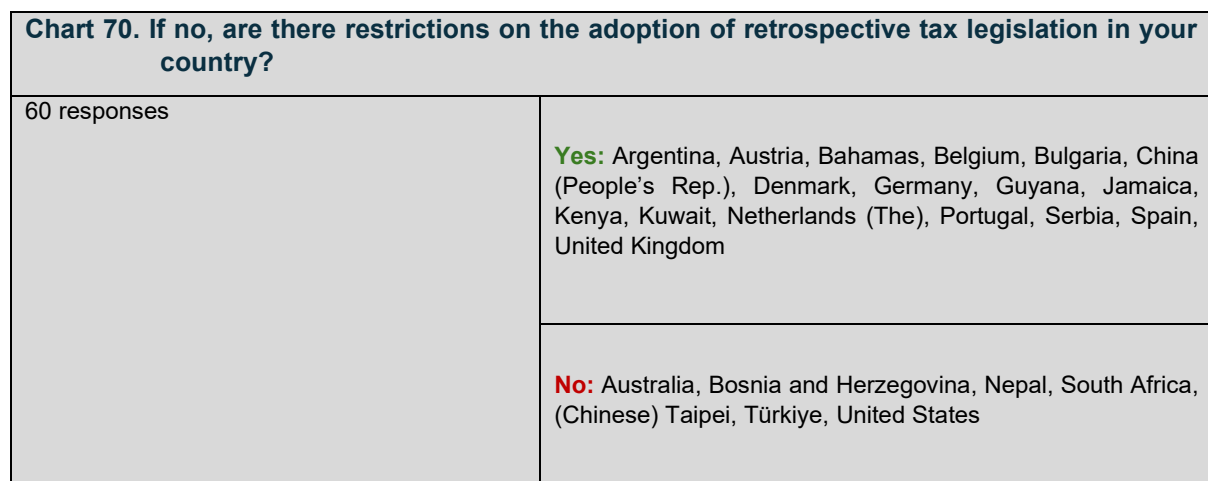
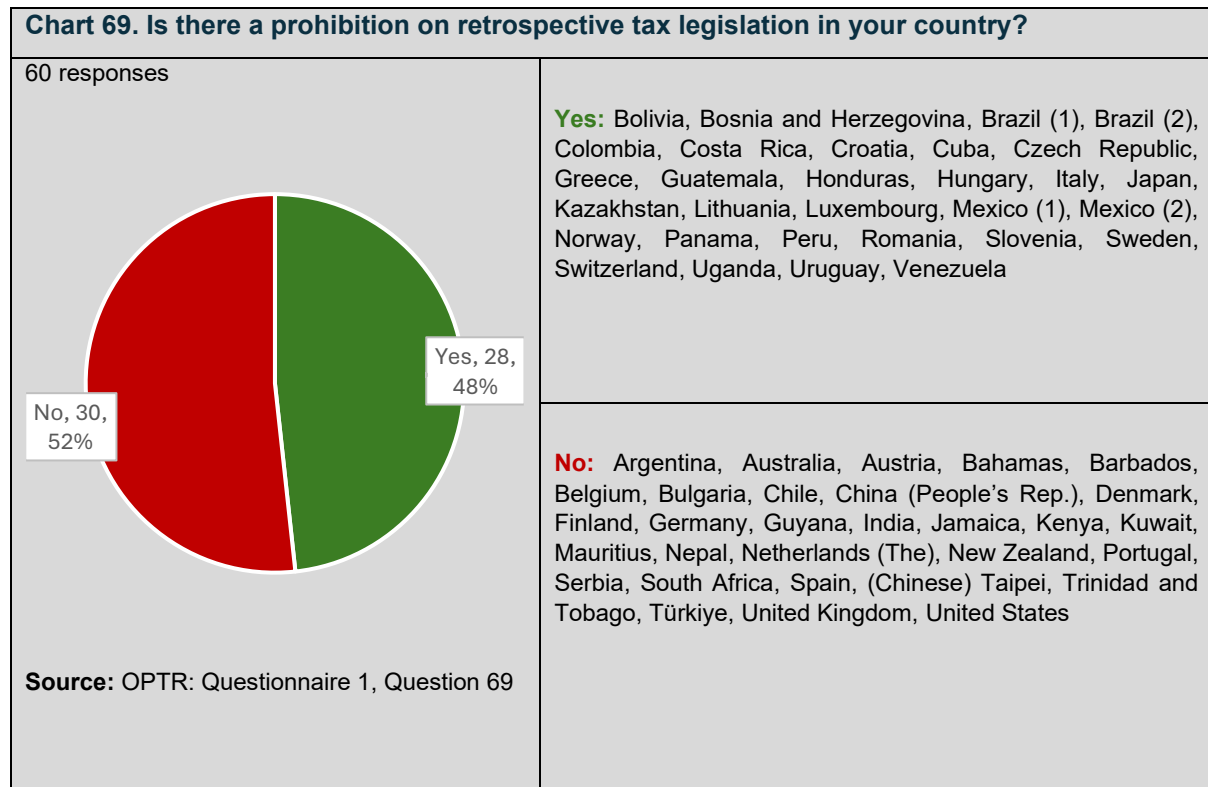
Similarly, in **Spain**, the Supreme Court's Judgment of 7 July 2025, in a case concerning VAT and subsidies not linked to price, emphasizes that the rule in effect at the time of the tax assessment must be considered. The regulation cannot be applied to tax years prior to its entry into force.⁴³⁵

At the same time, in **Chinese Taipei**, the principle prohibiting retrospective tax legislation is formally recognized; however, it lacks effective enforcement in practice. The Ministry of Finance routinely announces changes to tax rules shortly before the annual tax filing season

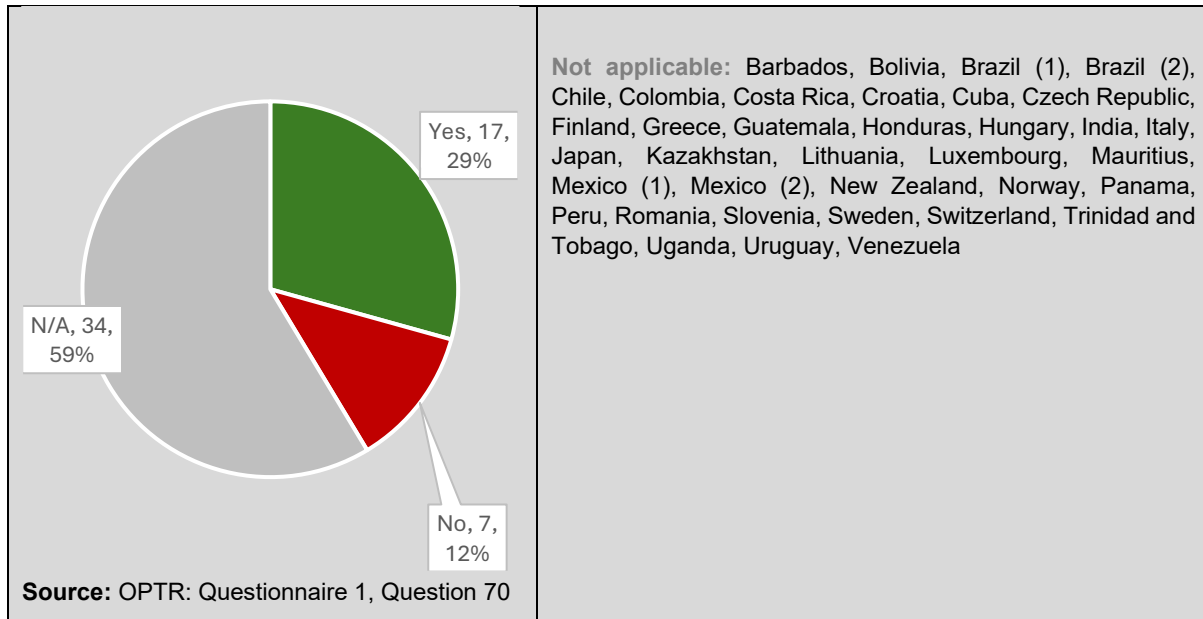
⁴³⁴ See KA: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 96.

⁴³⁵ See Recurso de Casación Contencioso-Administrativo (L.O. 7/2015), available at <https://www.poderjudicial.es/search/TS/openDocument/e782ae2c7d5e21c2a0a8778d75e36f0d/20250717> (accessed 20 February 2026). See ES: OPTR Report (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 96.

and applies these changes retroactively to the beginning of the relevant tax year. A typical example is the increase in the Alternative Minimum Tax rate, which may be announced in January or February 2026 but applied retroactively from 1 January 2025.⁴³⁶



⁴³⁶ See TA: OPTR Report (Academia), Questionnaire 2, Question 96.



10.3. Public consultation and involvement in the making of tax policy and tax law

Best practice: Public consultation should precede the making of tax policy and tax law.

Shifted towards/matched the best practice:

New Zealand

Shifted away from the best practice:

Romania

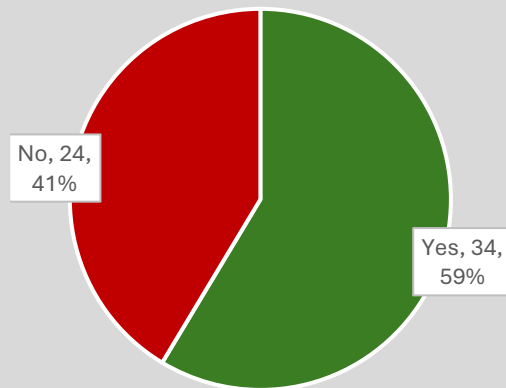
An effective legislative protection of taxpayers' rights requires an effective public participation in the legislative process to ensure the *no-taxation-without-representation* principle, as introduced in section 10.1. It also involves the constitution's integrity as tax codes may be ruled to contradict general codes and violate taxpayers' rights.

Most surveyed jurisdictions provide public consultation (59%), as shown by Chart 71.

The vast majority (86%) also stated that judicial review is part of their constitutional systems, as Chart 72. shows.

Chart 71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?

60 responses



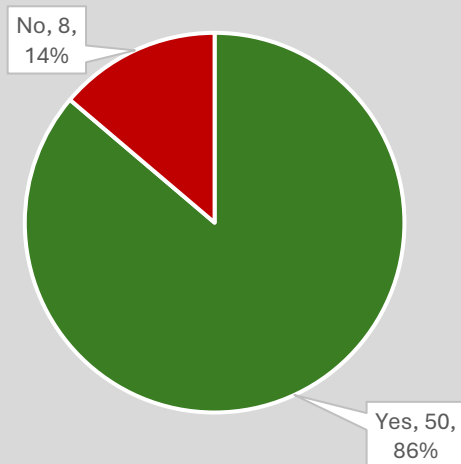
Yes: Austria, Bahamas, Bosnia and Herzegovina, Bulgaria, China (People's Rep.), Costa Rica, Croatia, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, India, Jamaica, Japan, Kazakhstan, Kenya, Lithuania, Nepal, Netherlands (The), New Zealand, Norway, Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Switzerland, (Chinese) Taipei, Uganda, United Kingdom, Venezuela

No: Argentina, Australia, Barbados, Belgium, Bolivia, Brazil (1), Brazil (2), Chile, Colombia, Cuba, Guatemala, Guyana, Honduras, Italy, Kuwait, Luxembourg, Mauritius, Mexico (1), Mexico (2), Panama, Peru, Portugal, Trinidad and Tobago, Türkiye, United States, Uruguay

Source: OPTR: Questionnaire 1, Question 71

Chart 72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws?

62 responses



Yes: Argentina, Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Croatia, Czech Republic, Denmark, Finland, Germany, Greece, Guatemala, Guyana, Honduras, Hungary, India, Italy, Jamaica, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Luxembourg, Mexico (1), Mexico (2), Nepal, Norway, Panama, Peru, Portugal, Romania, Serbia, Slovenia, South Africa, Spain, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United States, Uruguay, Venezuela

No: China (People's Rep.), Cuba, Mauritius, Netherlands (The), New Zealand, Sweden, Switzerland, United Kingdom

Source: OPTR: Questionnaire 1, Question 72

Overall, 2025 continued to demonstrate significant growth in public consultation regarding tax matters, with numerous countries actively engaging in discussions on a wide range of regulatory reforms. In **New Zealand**, there has been further tangible evidence of a return to

the use of the Generic Tax Policy Process by the government, as indicated by the issuance of a refreshed Tax and Social Policy Work Program and an increased release of consultation documents concerning proposed policy changes prior to the introduction of draft legislation.⁴³⁷

Conversely, in **Romania**, despite the formal recognition of the principle of public consultation in legislative processes, including tax matters, as stipulated by Romanian law, recent legislative practices have increasingly relied on expedited procedures, particularly government emergency ordinances.⁴³⁸

Minimum standard: All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realization of the rights set out in the International Covenant on Economic Social and Cultural Rights.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

None

Minimum standard: All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realization of the UN Sustainable Development Goals.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

None

⁴³⁷ See NZ: OPTR Report (Academia), Questionnaire 2, Question 97.

⁴³⁸ See RO: OPTR Report (Academia), Questionnaire 2, Question 97.

11. Revenue Practice and Guidance

11.1. The general framework

Transparency regarding taxation is associated with ending bank secrecy and tax evasion.⁴³⁹ However, transparency has become a keyword for contemporary governance and accountability, which implies accessing public information.⁴⁴⁰ The more information there is, the more certainty citizens have regarding their governments' compliance. This same approach applies to taxpayers and their tax obligations. The more legal material taxpayers can access, the better they will comprehend the object of tax law. Therefore, the awareness of legal material improves legal certainty and, thus, increases the protection of taxpayers' rights. For this reason, accessing tax authorities' binding guidance regarding the interpretation of legal material boosts legal certainty⁴⁴¹ and becomes a sign of good governance.⁴⁴²

In this regard, compared to last year's edition, fewer countries are reporting changes that favour several minimum standards and best practices related to the availability of relevant materials, guidelines and regulations for taxpayers, as well as the bindingness of tax rulings by tax authorities and published guidance. Nonetheless, no changes in the regression regarding these minimum standards and best practices have been indicated, which is a signal that there is a general tendency to make materials and interpretative guidance available to taxpayers that improve taxpayers' trust and enhance fundamental procedural rights.

11.2. The publication of all relevant materials

Minimum standard: Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance.

Shifted towards/improved the minimum standard:

Colombia, Kenya, Spain

Shifted away from the minimum standard:

None

The general tendency towards compliance with this minimum standard, underpinned by the digitalization of tax administrations, continued in 2025. Countries are still broadening

⁴³⁹ OECD/G20, *Tax Transparency*, available at <https://www.oecd.org/tax/beps/tax-transparency/> (accessed 15 February 2026).

⁴⁴⁰ T. Erkkilä, *Transparency in Public Administration*, in *Oxford Research Encyclopaedia of Politics*, available at <https://oxfordre.com/politics/view/10.1093/acrefore/9780190228637.001.0001/acrefore-9780190228637-e-1404> (accessed 17 February 2025).

⁴⁴¹ See P. Baker & P. Pistone, *General Report*, in *The Practical Protection of Taxpayers' Fundamental Rights*, p. 68 (IFA Cahiers vol. 100B, 2015), Books IBFD.

⁴⁴² See A. Pham et al., *Tax Literacy: A Canadian Perspective*, 64 *Canadian Tax Journal/Revue fiscale canadienne* 4, pp. 987-1007 (2020), available at <https://ssrn.com/abstract=3766406> (accessed 17 February 2025).

taxpayers' access to relevant legal materials. This is the case in **Colombia**,⁴⁴³ **Kenya**⁴⁴⁴ and **Spain**.⁴⁴⁵ Colombia already mentioned this positive shift towards granting greater access to relevant materials for taxpayers in the previous edition⁴⁴⁶ and expanded it further in 2025. Last year, the country indicated that it would continue developing general tax rulings and updating them when the legislation subject to interpretation is modified, such as electronic invoicing, income tax for individuals and corporate income tax. Additionally, other types of guides are regularly published, which, for example, provide a summary of the recently issued tax rulings or explain how to register virtually in the Single Tax Registry.⁴⁴⁷

Within this unifying labour, Colombia highlights that, for several years, the Regulatory Decrees of Tax Legislation were compiled into a single body of law. In contrast, the DIAN's rules were scattered, making it difficult for taxpayers to understand, consult and apply them. However, in 2025, an important milestone happened in this regard: the Single Resolution 227 of 23 September 2025.⁴⁴⁸ The Resolution compiles the general provisions issued by the DIAN on tax matters, consolidating more than three decades of regulation, eliminating regulatory dispersion, improving traceability and promoting a culture of compliance by facilitating taxpayers' understanding of and access to (and how to search for) information.

Furthermore, it is also indicated that the DIAN Regulatory Agenda was implemented through Resolution Number 000007 of 2025 as a formal legal instrument intended to structure and publicize the annual planning of regulatory initiatives concerning administrative acts of a general nature, the issuance of which falls within the regulatory competence of the Director General of DIAN. This mechanism contributes to strengthening the principles of transparency, public participation and regulatory improvement within the institutional legal framework.⁴⁴⁹

Kenya also indicated a shift forward, based on its Constitution, as article 35 mandates that every citizen has the right of access to information held by the state, which justifies taxpayers' entitlement to access relevant information and data regarding guidance, rulings and legislation.⁴⁵⁰

In Spain, the AEAT periodically updates and reviews all the different types of documents and guidance meant to help taxpayers in complying with their tax obligations. An example the national reporter explains is the guide to MAPs, published in 2021 to make the regulation of MAPs more accessible to taxpayers; the latest version, from November 2025, is available on

⁴⁴³ CL: OPTR Report (Tax Administration/ Tax Ombudsperson/ Judicial Officer), Questionnaire 2 (Development Survey), Question 100.

⁴⁴⁴ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 100.

⁴⁴⁵ SP: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 100.

⁴⁴⁶ See CL: *OPTR Yearbook* (2024), section 11.2., pp. 181-182.

⁴⁴⁷ See the webpage of the Colombian tax authorities to access all types of materials, rulings and guidelines DIAN, *Transparencia y acceso a la información pública*, <https://www.dian.gov.co/atencionciudadano/Paginas/Transparencia.aspx> (accessed 17 February 2025).

⁴⁴⁸ DIAN, *Normatividad*, https://normograma.dian.gov.co/dian/compilacion/docs/resolucion_dian_0227_2025.htm (accessed 11 February 2026).

⁴⁴⁹ See DIAN, *Resolución 227 de 2025*, <https://www.dian.gov.co/normatividad/Paginas/Inicio.aspx> (accessed 11 February 2026).

⁴⁵⁰ The Constitution of Kenya <http://www.kenyalaw.org/kl/fileadmin/pdfdownloads/TheConstitutionOfKenya.pdf> (accessed 12 February 2026).

the AEAT's website.⁴⁵¹

Moreover, although no changes have been reported in this regard, **Chile**⁴⁵² wanted to clarify that taxpayers have access to tax legislation through the Diario Oficial,⁴⁵³ the National Congress website⁴⁵⁴ and the Tax Authority (Chilean Internal Revenue Service) portal.⁴⁵⁵ The Chilean Internal Revenue Service publishes circulars, resolutions, rulings and interpretative manuals online, where they are freely available. It also provides practical guides and educational material to facilitate tax compliance.

Also, **Chinese Taipei**⁴⁵⁶ wanted to clarify that, even though taxpayers are entitled to access all relevant materials, there are still some manuals guiding tax officers to select and audit cases that are classified as confidential, making them unavailable to the public.



⁴⁵¹ AEAT, Guide to mutual agreement procedures, https://sede.agenciatributaria.gob.es/Sede/en_gb/ayuda/manuales-videos-folletos/manuales-practicos/guia-procedimientos-amistosos.html (accessed 12 February 2026).

⁴⁵² CL: OPTR Report (Academia), Questionnaire 2, Question 100.

⁴⁵³ Diario Oficial de la República de Chile, <https://www.diariooficial.interior.gob.cl/#openModalMenu> (accessed 12 February 2026).

⁴⁵⁴ Cámara de Diputadas y Diputados, <https://www.camara.cl/> (accessed 12 Feb 2026).

⁴⁵⁵ Servicio de Impuestos Internos, <https://homer.sii.cl/> (accessed 12 Feb 2026).

⁴⁵⁶ TW: OPTR Report (Academia), Questionnaire 2, Question 100.

Minimum standard: 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.

Shifted towards/improved the minimum standard:

None

Shifted away from the minimum standard:

None

No changes have been reported this year in this regard. However, it is worth mentioning that last year **Hungary**⁴⁵⁷ indicated a positive evolution towards making arrangements for those taxpayers who cannot access materials primarily available on the Internet, and, two editions ago, **Spain**⁴⁵⁸ also mentioned a step forward, after the Supreme Court's Decision 953/2023 of 11 July 2023 declared the nullity of the provisions obliging taxpayers to interact electronically with the tax administration for the declaration of the personal income tax return,⁴⁵⁹ due to a regulatory insufficiency for establishing electronic means as the only channel for submitting personal income tax returns. Therefore, this minimum standard seems to be consolidated for good, and changes happen towards a positive development for taxpayers, as more material seems to be available for them on the Internet.

11.3. Binding rulings

Minimum standard: 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).

Shifted towards/improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Kenya⁴⁶⁰ has mentioned that its legislation foresees a system of binding advance rulings; in this regard, section 68 of the TPA⁴⁶¹ explicitly states that a private ruling issued by the commissioner is binding on the commissioner.

⁴⁵⁷ HU: *OPTR Yearbook* (2024), section 11.2., pp. 183.

⁴⁵⁸ See ES: *OPTR Yearbook* (2023), section 11.2., pp. 187-188.

⁴⁵⁹ See Decision of the Spanish Supreme Court 953/2023, of 11 July 2023, available at <https://www.poderjudicial.es/search/AN/openDocument/a6a7f09cdc1155bda0a8778d75e36f0d/20230728> (accessed 17 February 2025).

⁴⁶⁰ KN: *OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 102.*

⁴⁶¹ See Republic of Kenya, TPA, n° 29 of 2025, pp. 46-47, <https://www.kra.go.ke/images/publications/TaxProceduresAct29of2015.pdf> (accessed 13 February 2026)

In the previous edition, several positive updates were also mentioned. This was the case in **Panama**,⁴⁶² where the new Tax Procedure Code came into force⁴⁶³ after several years of delay following its enactment in 2019.⁴⁶⁴ According to the new Tax Procedure Code, rulings are binding on a taxpayer only in cases in which the conclusions of the ruling are beneficial for that taxpayer.⁴⁶⁵

Also, **Spain**⁴⁶⁶ indicated a favourable update after Supreme Court Decision 429/2024 of 25 January 2024⁴⁶⁷ reinforced the binding nature of advance rulings. The Court established that the criteria set out in a binding ruling must be applied to specific cases in which the facts and circumstances of the taxpayer match those in the ruling. To ensure that respect, if the case reaches the judicial level, the judgment indicates that judges must determine whether or not the tax administration deviated from administrative doctrine after examining compliance with the requirements outlined in article 89.1 of the General Tax Code.⁴⁶⁸ The judges must determine this deviation by analysing whether there is a correlation between the facts and circumstances of the obligated party and those included in the consultation made to the tax authorities. However, they can deny the link when such a correlation is lacking and when the legislation or jurisprudence applicable to the case has been modified.⁴⁶⁹

Chart 74. Does your country have a generalized system of advance rulings available to taxpayers?	
60 responses	<p>Yes: Australia, Austria, Bahamas, Barbados, Belgium, Bolivia, Bosnia and Herzegovina, Brazil (1), Chile, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Finland, Germany, Guatemala, Hungary, India, Italy, Jamaica, Japan, Kenya, Lithuania, Luxembourg, Mauritius, Mexico (1), Nepal, Netherlands (The), New Zealand, Norway, Panama,</p>

⁴⁶² See PN: *OPTR Yearbook* (2024), section 11.3., pp. 184-185.

⁴⁶³ See Tribunal Administrativo Tributario. República de Panamá, Resolución de No Admisión n.º TAT-ADM-163 de 27 de diciembre de 2024, Expediente 153-2024, <https://tat.gob.pa/back/media/uploads/publicaciones/resoluciones/2025/02/04/Exp-153-2024.pdf> (accessed 17 February 2025).

⁴⁶⁴ See Ley n.º76 de 13 de febrero de 2019. Que aprueba el Código de Procedimiento Tributario de la República de Panamá, https://tat.gob.pa/back/media/marco-normativo/leyes-y-decretos/Codigo_de_Procedimiento_Tributario_2.pdf (accessed 17 February 2025).

⁴⁶⁵ See articles 127 to 129 of the Tax Procedure Code of Panama.

⁴⁶⁶ See ES: *OPTR Yearbook* (2024), section 11.3., pp. 184-185.

⁴⁶⁷ See Decision of the Spanish Supreme Court 429/2024, of 25 January 2024, available at <https://www.poderjudicial.es/search/AN/openDocument/a6c70c474ebc17c6a0a8778d75e36f0d/20240209> (accessed 17 February 2025).

⁴⁶⁸ See article 89 of Ley 58/2033, de 17 de diciembre, General Tributaria, <https://www.boe.es/buscar/act.php?id=BOE-A-2003-23186> (accessed 17 February 2025).

⁴⁶⁹ See Fundamento Jurídico 3º Sentence of the Spanish Supreme Court 429/2024, of 25 Jan. 2024, available at <https://www.poderjudicial.es/search/AN/openDocument/a6c70c474ebc17c6a0a8778d75e36f0d/20240209> (accessed 17 February 2025).

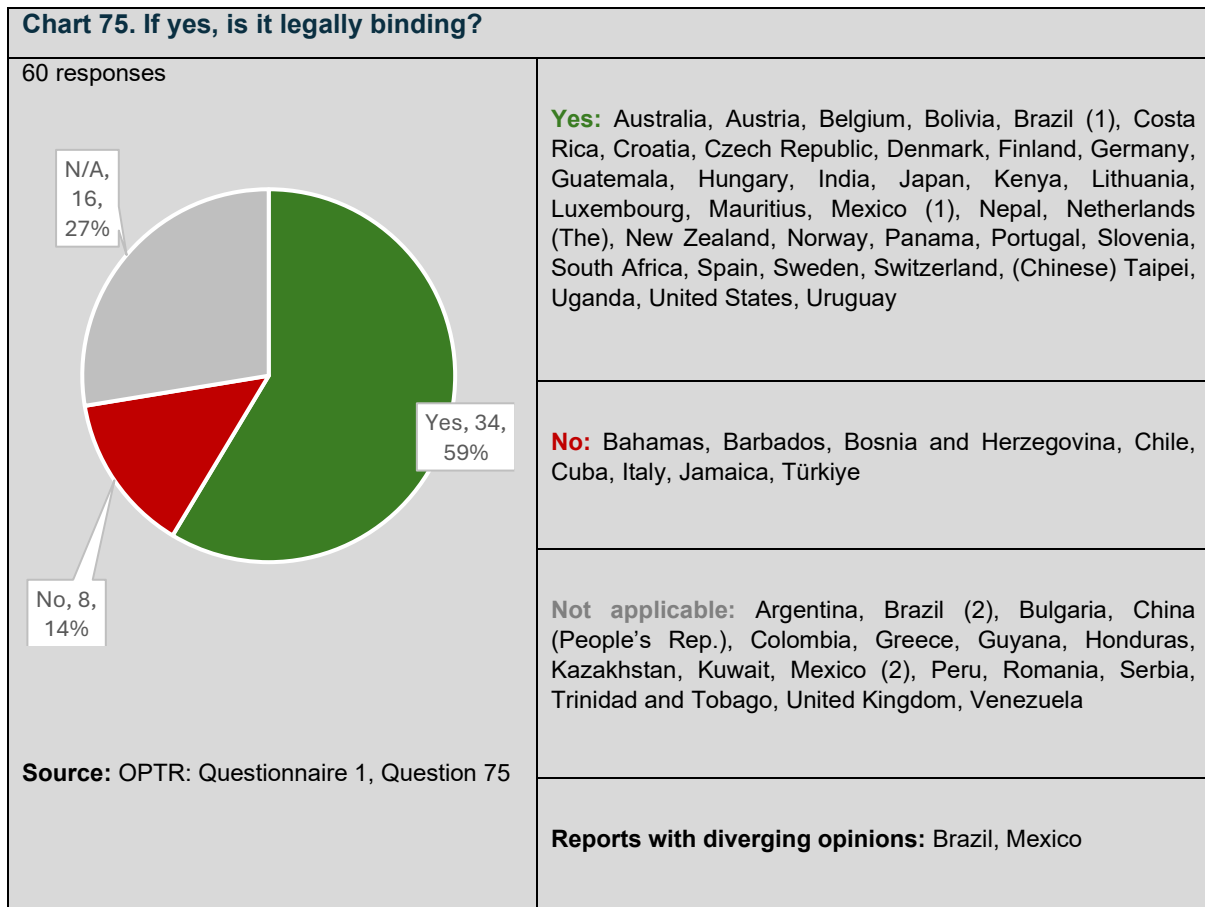
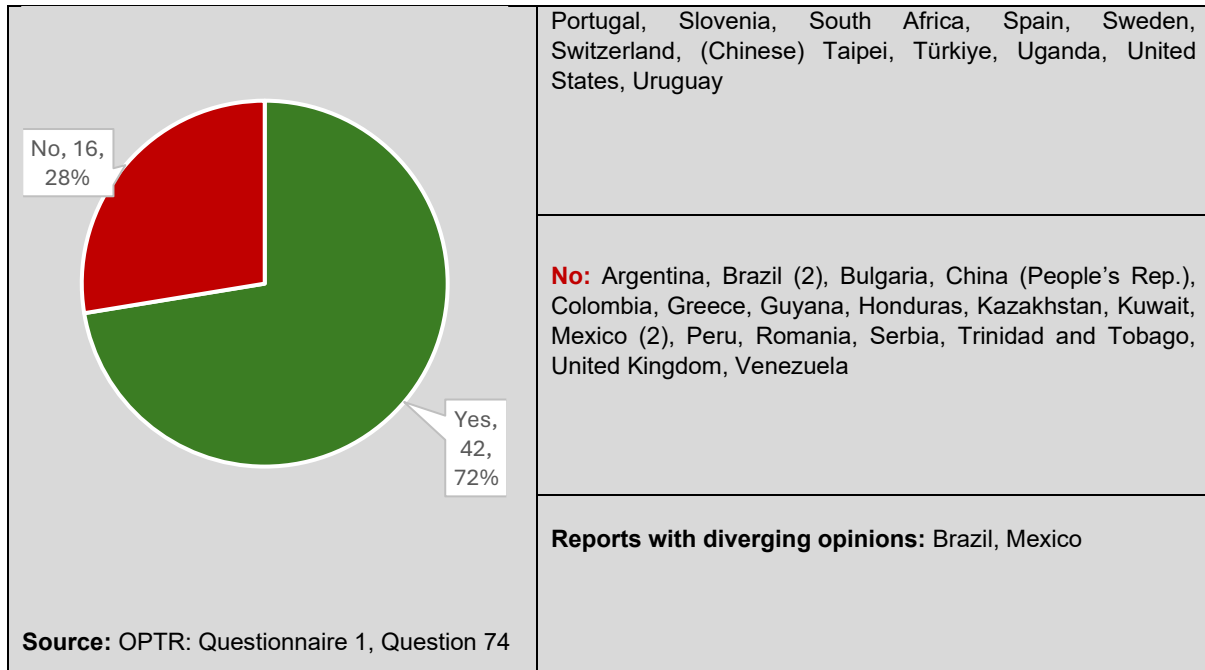
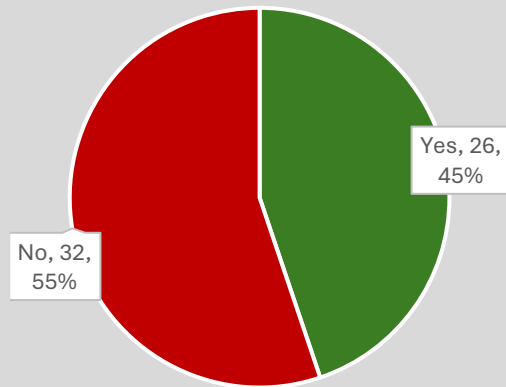


Chart 76. If a binding ruling is refused, does the taxpayer have the right to appeal?

60 responses



Source: OPTR: Questionnaire 1, Question 76

Yes: Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil (1), Brazil (2), China (People's Rep.), Cuba, Denmark, Germany, Honduras, Hungary, India, Kazakhstan, Kenya, Lithuania, Mauritius, Nepal, Norway, Panama, Portugal, Romania, Slovenia, United Kingdom, Uruguay, Venezuela

No: Bahamas, Barbados, Bolivia, Bulgaria, Chile, Colombia, Costa Rica, Croatia, Czech Republic, Finland, Greece, Guatemala, Guyana, Italy, Jamaica, Japan, Kuwait, Luxembourg, Mexico (1), Mexico (2), Netherlands (The), New Zealand, Peru, Serbia, South Africa, Spain, Sweden, Switzerland, (Chinese) Taipei, Trinidad and Tobago, Türkiye, Uganda, United States

11.4. Non-binding guidance

Minimum standard: Where a taxpayer relies on published guidance of a revenue authority that subsequently proves to be inaccurate, changes should apply only prospectively.

Shifted towards / improved the minimum standard:

Kenya

Shifted away from the minimum standard:

None

Kenya⁴⁷⁰ also highlighted an improvement to this minimum standard by referring to section 69 of the TPA⁴⁷¹ on the publication of private rulings. The content of this section, particularly point 69.3, stipulates that, if taxpayers rely on a public ruling (any public ruling is binding on the application of the Law) that is later withdrawn or amended, a notice of the withdrawals needs to be immediately published in two daily newspapers with national circulation, informing the taxpayers about the withdrawal or amendment, as it implies that the ruling is not binding anymore.

Regarding non-binding guidance, in the previous edition, **Brazil**⁴⁷² provided case law from the Brazilian Supreme Court⁴⁷³ on the Imposto sobre Circulação de Mercadorias e Serviços

⁴⁷⁰ KN: OPTR Report (Taxpayers/ Tax Practitioners), Questionnaire 2 (Development Survey), Question 103.

⁴⁷¹ See Republic of Kenya, TPA, n° 29 of 2025, p. 47, <https://www.kra.go.ke/images/publications/TaxProceduresAct29of2015.pdf> (accessed 15 February 2026).

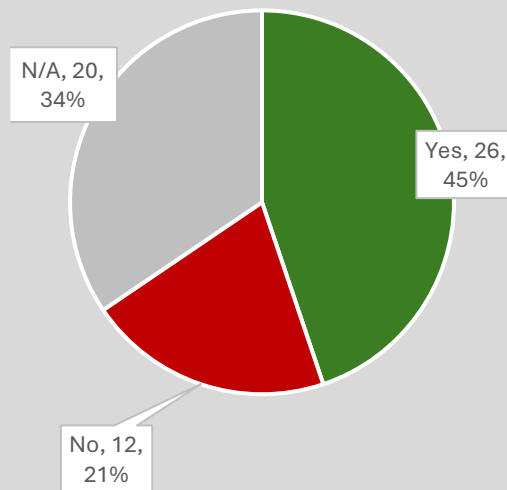
⁴⁷² See BR: *OPTR Yearbook* (2024), section 11.4., pp. 187

⁴⁷³ BR: Superior Tribunal de Justiça, *AREsp 1.688.160/RS, Agravo em Recurso Especial 2020/0081469-0*, 17/10/2024, available at

(‘ICMS’: a state tax on the circulation of merchandise, electric power, rendering of interstate and intermunicipal transportation services and communications) to show how taxpayers can rely on published guidance when changes occur. The case dealt with subsidies from the Energy Development Fund. There was a repeated practice where the tax administration did not charge the tax. In that sense, the Court unanimously decided that changing the collection of a tax that was not being collected because of an administrative decision determines that such a repeated practice would allow the tax to be levied only on taxable events that occurred after the modification of the administrative decision, but not before changing this practice.⁴⁷⁴

Chart 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)?

60 responses



Source: OPTR: Questionnaire 1, Question 77

Yes: Australia, Austria, Bolivia, Brazil (1), Brazil (2), Chile, China (People’s Rep.), Costa Rica, Denmark, Finland, Germany, Greece, Honduras, India, Japan, Kazakhstan, Kenya, Lithuania, Mauritius, Nepal, Netherlands (The), Portugal, Slovenia, (Chinese) Taipei, United Kingdom, Uruguay, Venezuela

No: Barbados, Belgium, Colombia, Croatia, Cuba, Hungary, Luxembourg, Panama, Romania, Sweden, Switzerland, United States

Not applicable: Argentina, Bahamas, Bosnia and Herzegovina, Bulgaria, Czech Republic, Guatemala, Guyana, Italy, Jamaica, Kuwait, Mexico (1), Mexico (2), New Zealand, Norway, Peru, Serbia, South Africa, Spain, Trinidad and Tobago, Türkiye, Uganda

<https://scon.stj.jus.br/SCON/pesquisar.jsp?b=ACOR&livre=%28ARESP.clas.+e+%40num%3D%221688160%22%29+ou+%28ARESP+adj+%221688160%22%29.suce.&O=JT> (accessed 17 February 2025).

⁴⁷⁴ BR: see points IV and V of Superior Tribunal de Justiça, *AREsp 1.688.160/RS, Agravo em Recurso Especial 2020/0081469-0*, 17/10/2024, available at <https://scon.stj.jus.br/SCON/pesquisar.jsp?b=ACOR&livre=%28ARESP.clas.+e+%40num%3D%221688160%22%29+ou+%28ARESP+adj+%221688160%22%29.suce.&O=JT> (accessed 17 February 2025).

12. Institutional Framework for Protecting Taxpayers' Rights

12.1. The general framework

In practice, an institutional framework is needed when states impose their powers on taxpayers. In doing so, states must adhere to legality, meaning that they must enact their powers and, at the same time, meet their obligations. The necessary framework can be shaped in different ways to ensure the adequate protection of taxpayers' rights.

12.2. Statements of taxpayers' rights: Charters, service charters and taxpayers' bills of rights

Minimum standard: Adoption of a charter or statement of taxpayers' rights should be a minimum standard.

Shifted towards/improved the minimum standard:

Argentina, Brazil, Kazakhstan

Shifted away from the minimum standard:

None

Best practice: A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited.

Shifted towards/matched the best practice:

Argentina, Colombia

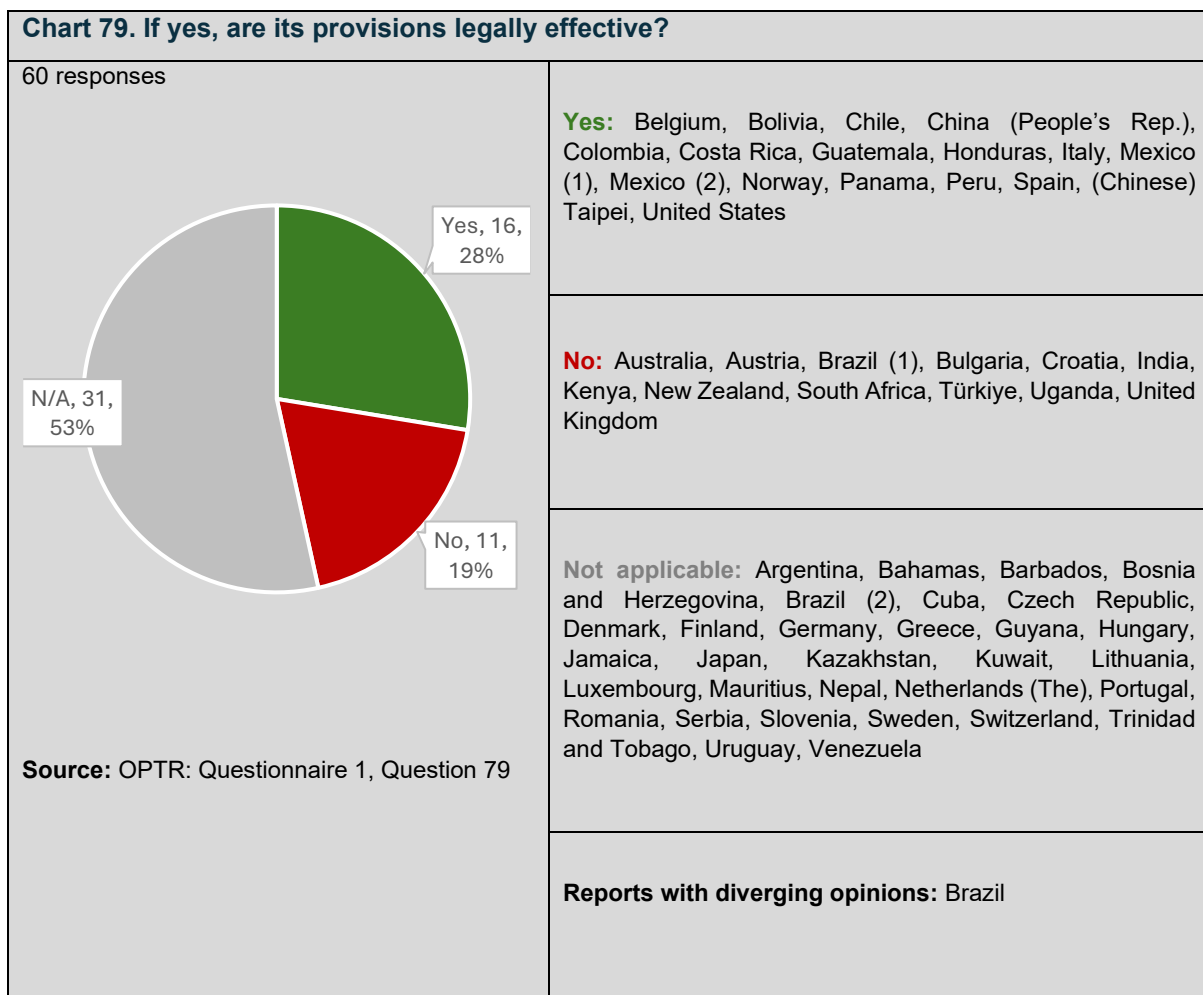
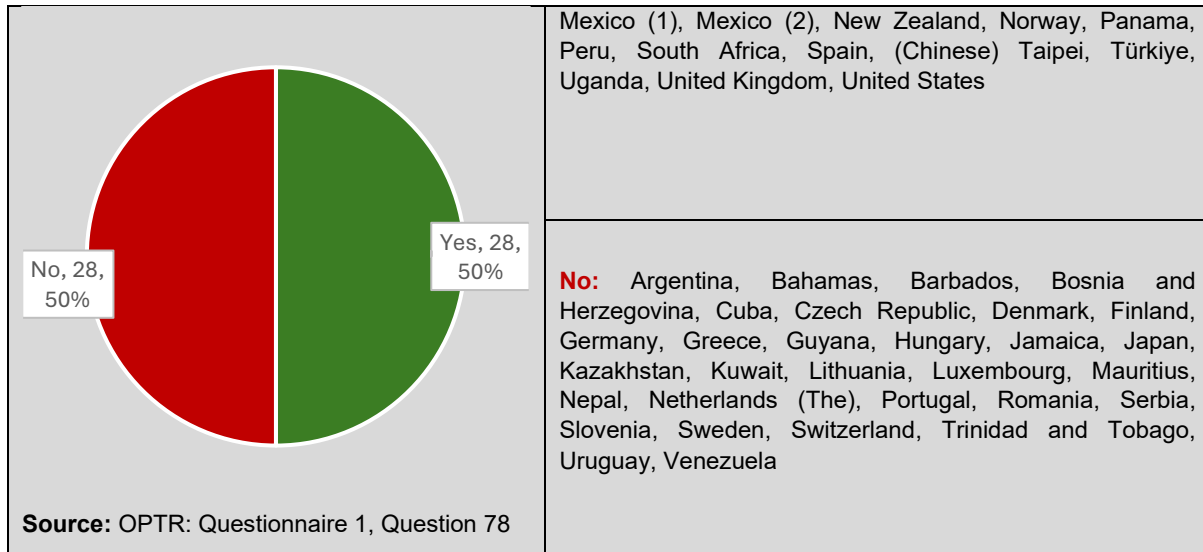
Shifted away from the minimum standard:

None

Enacting a set of norms identifying taxpayers' rights can take various forms, such as a taxpayers' bill of rights or taxpayers' charters. They may also have different normative statuses (e.g. constitutional and statutory levels). These different types of norms provide an institutional framework of certainty regarding the scope of taxpayers' rights and the tax authorities' powers and obligations, which can also be defined through service charters.

As illustrated by Chart 78., 50% of the surveyed jurisdictions have taxpayers' charters or bills of rights.

Chart 78. Is there a taxpayers' charter or taxpayers' bill of rights in your country?	
60 responses	Yes: Australia, Austria, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Croatia, Guatemala, Honduras, India, Italy, Kenya,



In **Argentina**, Agencia de Recaudación y Control Aduanero (ARCA) has published a comprehensive list of taxpayer rights on its official website. These rights encompass, but are

not limited to, the right to timely and respectful treatment; access to clear and complete information regarding procedures; identification of officials involved in audits; verification of inspectors' credentials; written notification of the tax and the period under audit; the right to have submitted documents recorded in the audit report; the right to refuse to provide non-required documentation; the right to avoid self-incrimination; the right to request extensions; and the right to file complaints regarding delays or irregularities. While this publicly accessible charter represents a significant advancement in the recognition of taxpayers' rights, it lacks the legal mechanisms and procedural guarantees necessary for their enforceability.⁴⁷⁵

In a similar vein, **Brazil's** National Congress has approved a national Code of Taxpayers' Rights through Supplementary Law Number 225/2026. This legislation establishes general norms that govern the rights, guarantees, duties and procedures regulating the relationship between taxpayers and tax authorities at all levels of government, including the union, states, the Federal District and municipalities.⁴⁷⁶

Additionally, **Kazakhstan's** New Tax Code, enacted on 1 January 2026, includes provisions addressing taxpayer rights.⁴⁷⁷

Further advancing this initiative, the Taxpayers' and Customs Users' Ombudsman in **Colombia** has published a letter outlining taxpayers' rights and duties on its institutional website, accompanied by clear and specific explanations to enhance understanding.⁴⁷⁸

Best practice: A charter or statement of taxpayers' rights should be legally enforceable.

Shifted towards/matched the best practice:

Brazil

Shifted away from the best practice:

None

As previously mentioned, **Brazil** introduced the "Code of Taxpayers' Rights" through Supplementary Law Number 225/2026, which is legally enforceable. This law mandates nationwide compliance and establishes fundamental norms governing the conduct of tax

⁴⁷⁵ See <https://www.afip.gob.ar/genericos/derechosObligaciones/tus-derechos.asp> (accessed 20 February 2026). See AR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 104.

⁴⁷⁶ See Aprovado na Câmara, projeto do devedor contumaz segue para sanção, available at <https://www12.senado.leg.br/noticias/materias/2025/12/11/aprovado-na-camara-projeto-do-devedor-contumaz-segue-para-sancao> (accessed 20 February 2026). See BR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 104. See BR: OPTR Report (Academia), Questionnaire 2, Question 104.

⁴⁷⁷ See KA: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Questionnaire 104.

⁴⁷⁸ See <https://www.defensoriadian.gov.co/derechos-y-deberes/> (accessed 20 February 2026). See CO: OPTR Report (Tax Administration, Ombudsperson / Ombudsperson / Tax Administration / Judicial officer), Questionnaire 2, Question 104.

administration, including legal certainty, good faith, the duty to provide justification and the right to defence and contradiction. Consequently, it creates a stronger statutory foundation for the enforceability of taxpayer rights, with effectiveness commencing upon publication.⁴⁷⁹

However, 19% of the surveyed jurisdictions have reported that the provisions of the taxpayers' charters or bills of rights are not legally effective, as illustrated by Chart 79.

12.3. Organizational structure for protecting taxpayers' rights

Best practice: A taxpayer advocate or ombudsman should be established to scrutinize the operations of the tax authority, handle specific complaints and intervene in appropriate cases. The best practice is the establishment of a separate office within the tax authority that is independent of the normal operations of that authority.

Shifted towards/matched the best practice:

Honduras

Shifted away from the minimum standard:

Denmark

Best practice: The organizational structure for the protection of taxpayers' rights should operate at a local level as well as nationally

Shifted towards/matched the best practice:

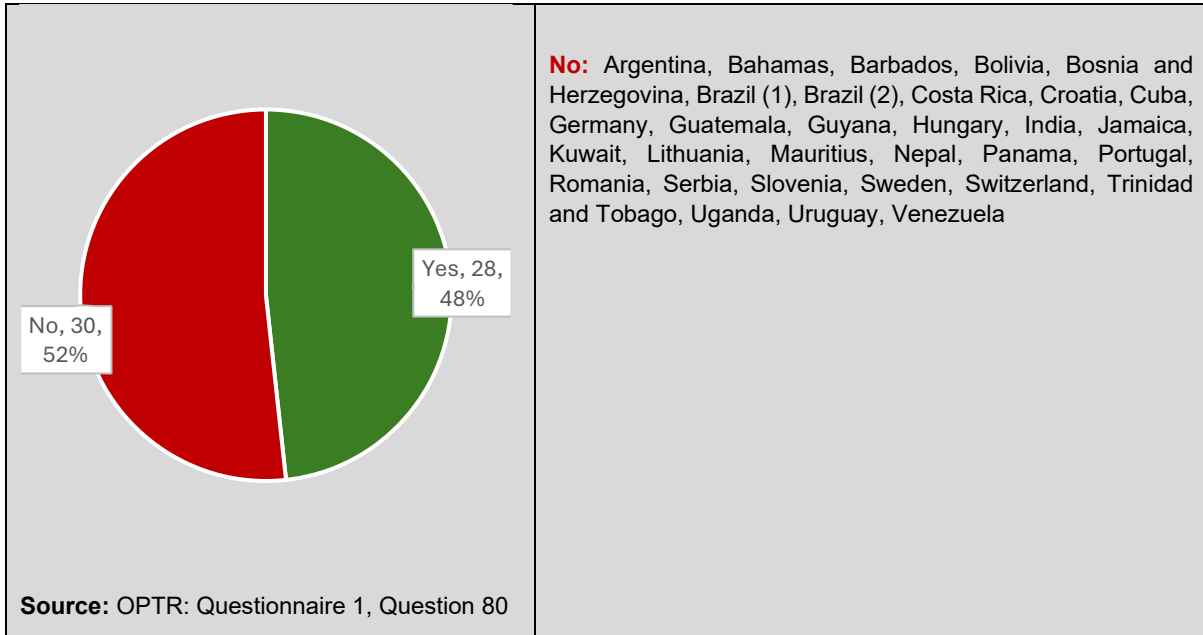
None

Shifted away from the minimum standard:

None

Chart 80. Is there a (tax) ombudsman/taxpayers' advocate/equivalent position in your country?	
60 responses	<p>Yes: Australia, Austria, Belgium, Bulgaria, Chile, China (People's Rep.), Colombia, Czech Republic, Denmark, Finland, Greece, Honduras, Italy, Japan, Kazakhstan, Kenya, Luxembourg, Mexico (1), Mexico (2), Netherlands (The), New Zealand, Norway, Peru, South Africa, Spain, (Chinese) Taipei, Türkiye, United Kingdom, United States</p>

⁴⁷⁹ See BR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 104. See BR: OPTR Report (Academia), Questionnaire 2, Question 104.



One way for the state to further fulfil its obligations to protect taxpayers' rights is through a specialized body, preferably independent from the tax authorities. The idea is to have an institution with the power to ensure the conditions for the highest protection of taxpayers. This idea is also the rationale behind a taxpayer advocate or tax ombudsman.

As illustrated by Chart 80., 48% of the surveyed jurisdictions have such an institution. As depicted by Chart 81., 24% of these are empowered to intervene in ongoing disputes between tax authorities and taxpayers. Moreover, as illustrated by Chart 82., 36% of the ombudspersons are independent.

Chart 81. If yes, can the ombudsman intervene in an ongoing dispute between the taxpayer and the tax authority (before it goes to court)?	
<p>60 responses</p>	<p>Yes: Belgium, Chile, China (People's Rep.), Colombia, Czech Republic, Denmark, Honduras, Italy, Kenya, Luxembourg, Mexico (1), Mexico (2), Norway, Spain, United States</p> <p>No: Australia, Austria, Bulgaria, Finland, Greece, Japan, Kazakhstan, Netherlands (The), New Zealand, Peru, South Africa, (Chinese) Taipei, Türkiye, United Kingdom</p>

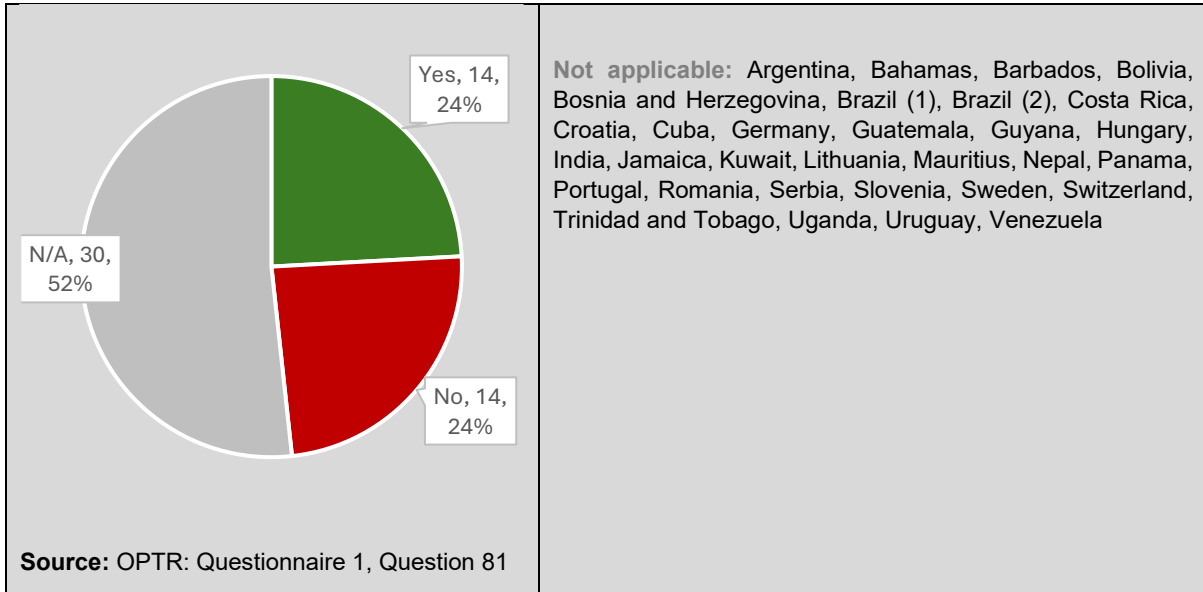
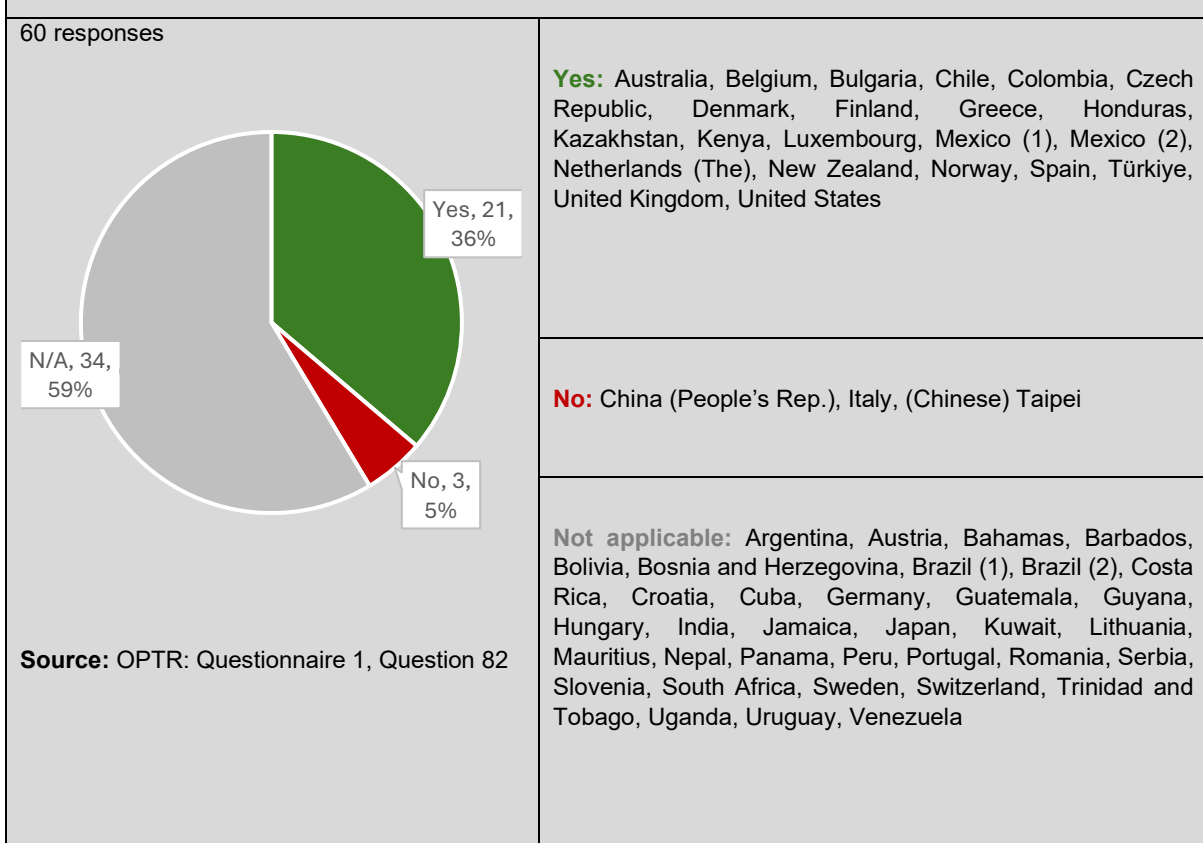
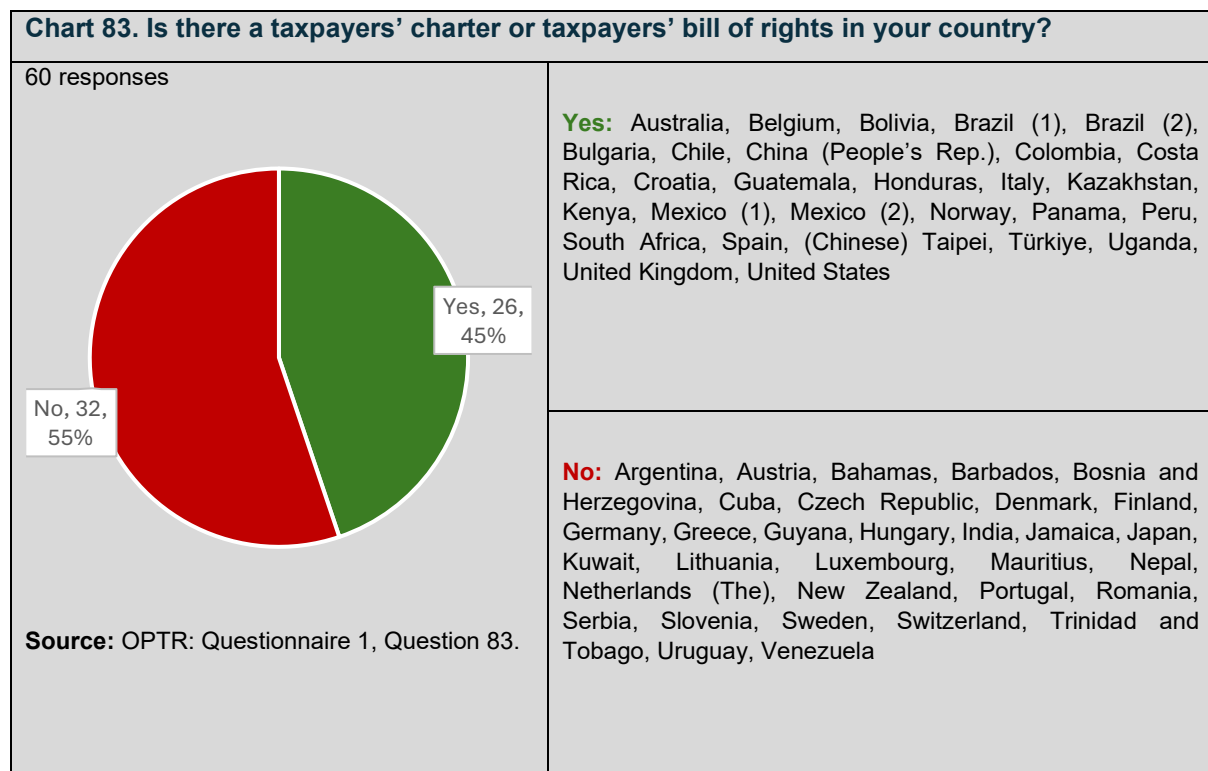


Chart 82. If yes to a (tax) ombudsman, is he/she independent from the tax authority?



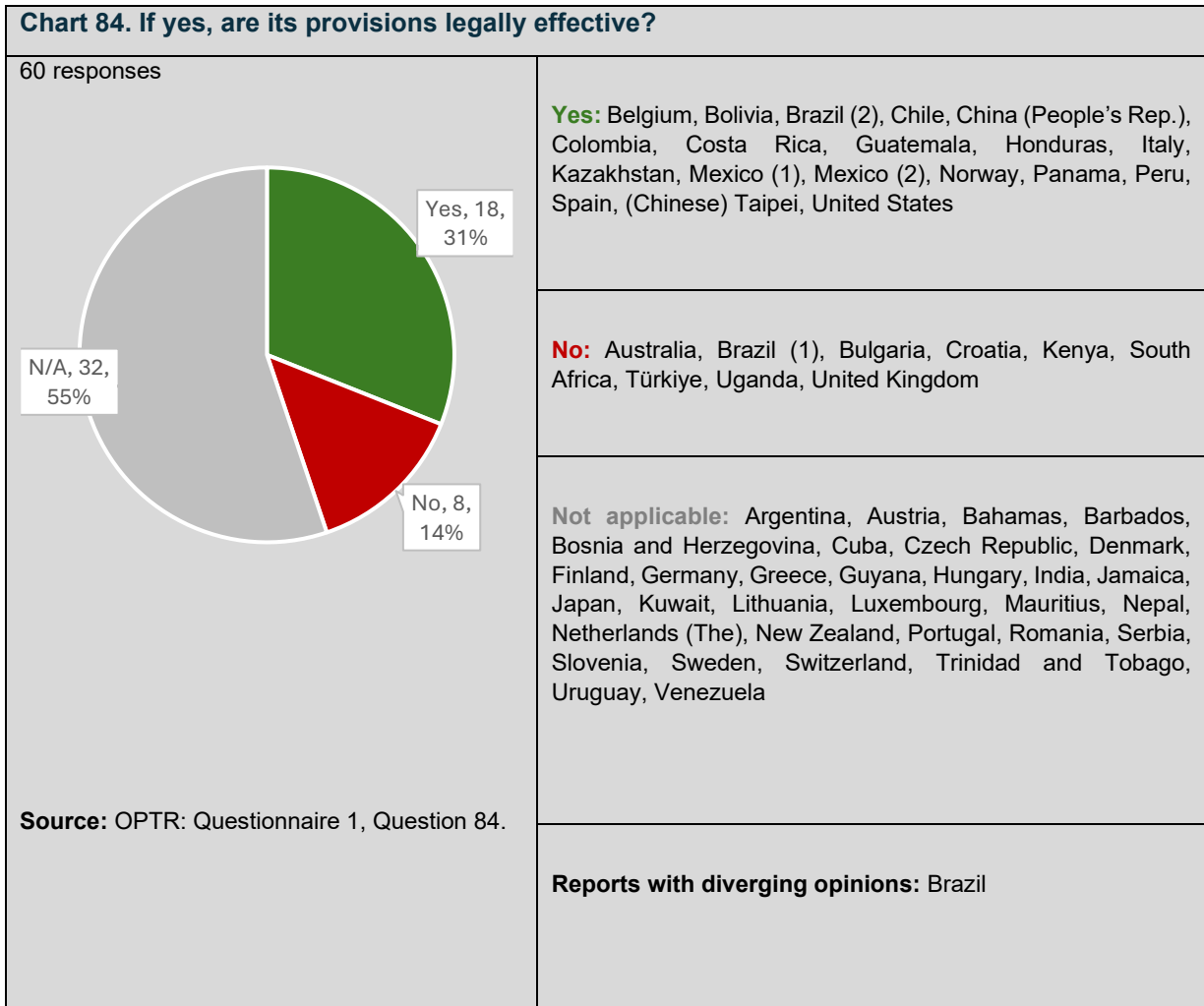
In **Honduras**, for the first time, the CONADEH has published a report on the State of Taxpayer Rights, prepared in January 2025. This initiative represents a positive practice, as it allows for scrutiny of the primary taxpayer rights that are being violated.⁴⁸⁰

Conversely, in **Denmark**, the Ministry of Finance announced on 16 December 2025 that the position of Director of Legal Protection within the Danish Tax and Customs Administration will be abolished effective 1 April 2026. This decision is part of broader budget reductions across the government. The Ministry justified the abolition by noting that, since the establishment of this position in 2006, there has been a significant strengthening of the Tax Administration’s operations and the enhancement of the Parliamentary Ombudsman, which included the creation of a special tax office in 2017. However, the elimination of the independent role of the Director of Legal Protection within the Tax Administration is a regression in the practical protection of taxpayers. After 1 April 2026, there will no longer be a separate and independent function within the Tax Administration, leaving only the Parliamentary Ombudsman to oversee taxpayer protection.⁴⁸¹



⁴⁸⁰ See HO: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration, Academia), Questionnaire 2, Question 105.

⁴⁸¹ See <https://skm.dk/aktuelt/presse-nyheder/nyheder/statsligt-arbejdsprogram-skatteministeriet-gennemfoerer-konkrete-opgavebortfald> (accessed 20 February 2026). See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 105.



13. Artificial intelligence / Automated analytical systems

13.1. The general framework

AI/AASs are revolutionizing both the private and the public sectors, including tax administrations across the globe. These technologies offer significant potential to enhance efficiency, accuracy and transparency in tax compliance procedures. By leveraging AI, tax authorities can streamline processes, reduce human error and provide better services to taxpayers. However, the implementation of these systems also raises important questions about transparency, accountability and the protection of taxpayer rights. It is crucial to ensure that appropriate safeguards and clear communication accompany the use of AI in tax administrations to maintain trust and fairness in the system.

Over the past year, jurisdictions have taken notably different approaches to integrating AI into tax administration, with some moving toward greater transparency and governance safeguards, while others continue to rely on opaque automated systems. Several countries have begun publishing high-level strategies or reports to clarify the role of AI in administrative processes. For example, Denmark issued its first annual report on the use of AI in April 2025, providing an overview of all 29 AI-enabled systems in operation and distinguishing between machine-learning and generative-AI technologies. Although the report offers only succinct descriptions of each system, it represents a meaningful step toward public visibility of how AI is deployed in screening, risk assessment and the selection of taxpayers for audit. At the same time, the country has faced public debate regarding the so-called “black-box problem”, particularly in the context of automated property-valuation systems, prompting several investigations by the Parliamentary Ombudsman into the explainability and documentation of underlying calculations.

Other administrations took steps to articulate principles of human oversight and ethical governance. In the United Kingdom, HMRC amended its privacy notice to clarify that, whenever AI affects taxpayers, outcomes must remain explainable and subject to human involvement, reinforcing a safeguards-based approach. Spain similarly emphasized that AI may not serve as the final decision-making authority, updating its AI strategy in December 2025 to reaffirm that AI tools should support but not replace the functions of tax officials. Spain’s Supreme Court also delivered a judgment requiring disclosure of the source code of an algorithm used to determine eligibility for an electricity subsidy, a development that, although outside the tax sphere, may be instructive for transparency expectations in tax-related decision systems.

By contrast, the United States shifted toward a leaner governance posture: in March 2025, the IRS replaced its detailed 2024 AI-governance guidance with a shorter interim policy omitting prior emphasis on equity and the prevention of disparate demographic impacts. Moreover, efforts within the Department of the Treasury and the IRS to address racial bias in correspondence audits and consider broader equity issues were halted.

Several countries enhanced high-level transparency without yet establishing taxpayer-facing rights or detailed registries. In Brazil, official communications in 2025 linked the use of AI to principles of trust, ethical application and fairer administrative outcomes. Public-sector strategy documents described AI as a tool for improving taxpayer services and strengthening decision-making, although the disclosures remained focused on governance aspirations rather than enforceable safeguards or detailed system documentation. Colombia took a more institutional approach by establishing the National Analytical Products Bank, intended to track analytical models and data-driven projects within the tax administration. However, this repository remains internal and not accessible to taxpayers or external stakeholders.

Meanwhile, some jurisdictions expanded the use of AI tools without providing meaningful public information about their operation or safeguards. **Türkiye** announced the introduction of AI for detecting fake-invoice schemes, accompanied by general taxpayer guidance, but without detailed rights-oriented explanations. **Costa Rica** and **Guatemala** both indicated an increasing reliance on big-data analytics within their tax administrations, yet neither jurisdiction has disclosed information regarding the nature, extent or implications of these tools for taxpayers. **Argentina**, at the national level, continued to rely heavily on automated and AI-driven compliance controls, including risk scoring, behavioural segmentation and inconsistency detection, while offering no transparency to taxpayers about when or how these systems are applied.

Taken together, these developments reveal a growing global reliance on AI in tax administration, accompanied by uneven progress toward transparency, documentation, safeguard mechanisms and taxpayer rights. While several countries have taken early steps to describe their AI use or establish governance frameworks, many systems continue to operate with limited external visibility, underscoring the need for clearer standards and more robust communication to safeguard the fundamental rights of taxpayers.

13.2. Transparency

Minimum standard: All taxpayers who are subject to a tax compliance procedure that involves AI or automated analytical systems should be informed that such procedures will be applied.

Shifted towards/improved the minimum standard:

United Kingdom, Türkiye, Denmark, Kenya

Shifted away from the minimum standard:

Costa Rica, Guatemala, Argentina

The **United Kingdom** has updated its HMRC Privacy Notice to introduce a dedicated policy on the use of AI and machine-learning techniques for tax assessment, collection and crime prevention.⁴⁸² The policy requires that any AI use affecting taxpayers must produce explainable results, include human involvement and comply with applicable data-protection, security and ethical standards.

Türkiye announced on 1 October 2025 that it has begun using AI in investigations concerning fake-invoice schemes.⁴⁸³ The Ministry of Finance has published taxpayer guidance on the Kuruluş Gözetimli Analiz Sistemi (Institutionally Controlled Risk Analysis System/KURGAN),

⁴⁸² <https://www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you#changes-to-the-privacy-notice>.

⁴⁸³ See TK: OPTR Report (Academia), Questionnaire 2, Question 108.

although the information provided focuses on administrative explanations rather than taxpayer rights or safeguards.

Denmark published its first dedicated report on the use of AI in the tax administration in April 2025.⁴⁸⁴ The report identifies pending data-protection issues, particularly the need to update existing taxpayer notifications to ensure sufficient information about how personal data is used in AI-supported procedures. The Danish Tax Administration is therefore working to increase the level of transparency for taxpayers involved in processes that incorporate AI tools.

Costa Rica has stated, in connection with the launch of its new virtual tax office, that it will employ big-data analytics and AI to strengthen the assessment and enforcement of tax obligations.⁴⁸⁵ However, the Tax Administration has not disclosed to the public how these tools operate or to what extent they will affect taxpayers.

Argentina increasingly relies at the national level on automated and AI-based systems for compliance control, including automated audit selection, risk scoring, big-data inconsistency detection, behavioural segmentation and systemic audits.⁴⁸⁶ Taxpayers are not informed when these tools are applied to their cases, and no transparency is provided regarding the underlying models or criteria. The absence of statutory or regulatory safeguards governing AI use therefore results in significant opacity. By contrast, the Province of Córdoba has taken a more transparent approach through Law Number 11.015, which expressly authorizes the use of AI in audit and assessment procedures, mandates human validation of AI-supported decisions and acknowledges taxpayers' right to be informed when AI is used. This reform, while more closely aligned with international best practices, remains limited to a single jurisdiction and does not offset the broader national-level lack of transparency.

Chart 85. Are taxpayers who are subject to a tax compliance procedure that involves AI/AASs informed of that fact?

62 responses

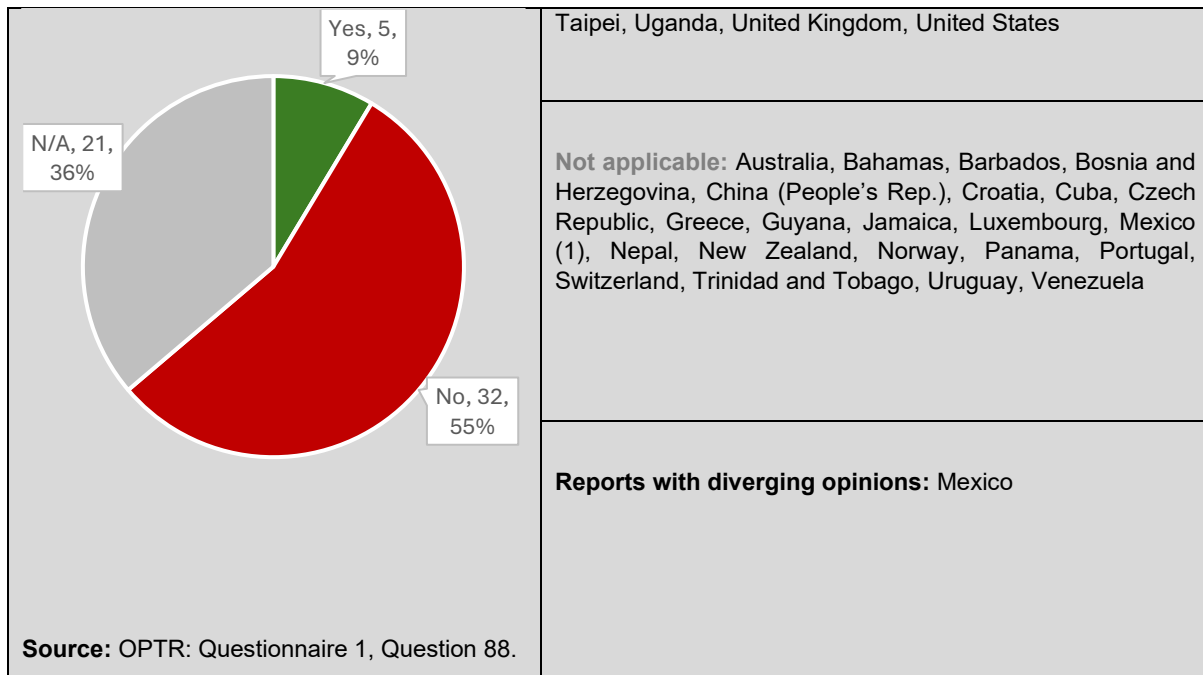
Yes: Guatemala, India, Romania, Slovenia, Türkiye,

No: Argentina, Austria, Belgium, Bolivia, Brazil (1), Brazil (2), Bulgaria, Chile, Colombia, Costa Rica, Denmark, Finland, Germany, Honduras, Hungary, Italy, Japan, Kazakhstan, Kenya, Kuwait, Lithuania, Mauritius, Mexico (2), Netherlands (The), Peru, Serbia, South Africa, Spain, Sweden, (Chinese)

⁴⁸⁴ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 108.

⁴⁸⁵ See CR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 108.

⁴⁸⁶ See AR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 108.



Minimum standard: All communications between a tax authority and a taxpayer that employ AI/AASs (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.

Shifted towards/improved the minimum standard:

United Kingdom, Kenya, Denmark

Shifted away from the minimum standard:

Guatemala, Argentina

Denmark reports in its April 2025 publication that the Tax Administration operates three chatbots – covering tax, debt collection and property valuation – which provide general responses to taxpayer queries and can refer users to a human official when necessary.⁴⁸⁷ Each chatbot clearly identifies itself at the outset as a non-human tool. The Danish authorities also use an AI-based system for the internal routing of written inquiries submitted through the Tax Administration’s digital contact form. This system automates the internal distribution of inquiries, operates continuously and significantly reduces manual handling by instantly allocating submissions to the correct unit.

Guatemala uses a chatbot on its tax administration website to answer taxpayer questions, but there is no publicly available information indicating whether human intervention is incorporated into this system or under what conditions such intervention may occur.⁴⁸⁸

⁴⁸⁷ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 109.

⁴⁸⁸ See GT: OPTR Report (Taxpayers / Tax Practitioners), Questionnaire 2, Question 109.

Minimum standard: Where any decision relating to tax administration has been taken in respect to a taxpayer by the use of AI/AASs, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied.

Shifted towards/improved the minimum standard:

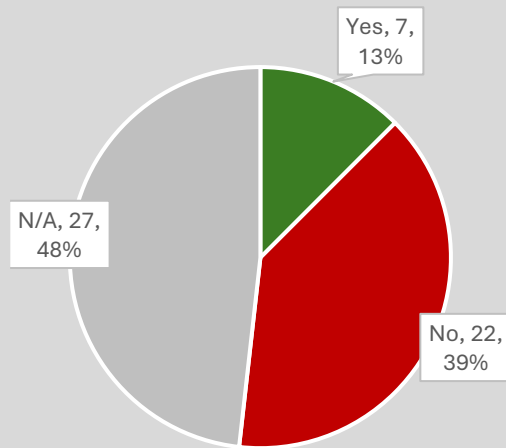
United Kingdom, Türkiye, Kenya, Denmark

Shifted away from the minimum standard:

Argentina

Chart 86. In communications between a tax authority and a taxpayer that employs AI/AASs, is it stated that the tax authorities are represented only by a machine?

60 responses



Source: OPTR: Questionnaire 1, Question 89.

Yes: Austria, Brazil (2), Denmark, Germany, Lithuania, Norway, (Chinese) Taipei, Türkiye, United States

No: Argentina, Bolivia, Brazil (1), Bulgaria, Chile, Colombia, Costa Rica, Finland, Guatemala, Honduras, Italy, Japan, Kazakhstan, Kenya, Kuwait, Mauritius, Mexico (2), Netherlands (The), Romania, Serbia, Slovenia, South Africa, Spain, Sweden, Uganda, United Kingdom

Not applicable: Australia, Bahamas, Barbados, Belgium, Bosnia and Herzegovina, China (People's Rep.), Croatia, Cuba, Czech Republic, Greece, Guyana, Hungary, India, Jamaica, Luxembourg, Mexico (1), Nepal, New Zealand, Panama, Peru, Portugal, Switzerland, Trinidad and Tobago, Uruguay, Venezuela

Reports with diverging opinions: Mexico

Best practice: Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of AI/AASs, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision.

Shifted towards/matched the best practice:

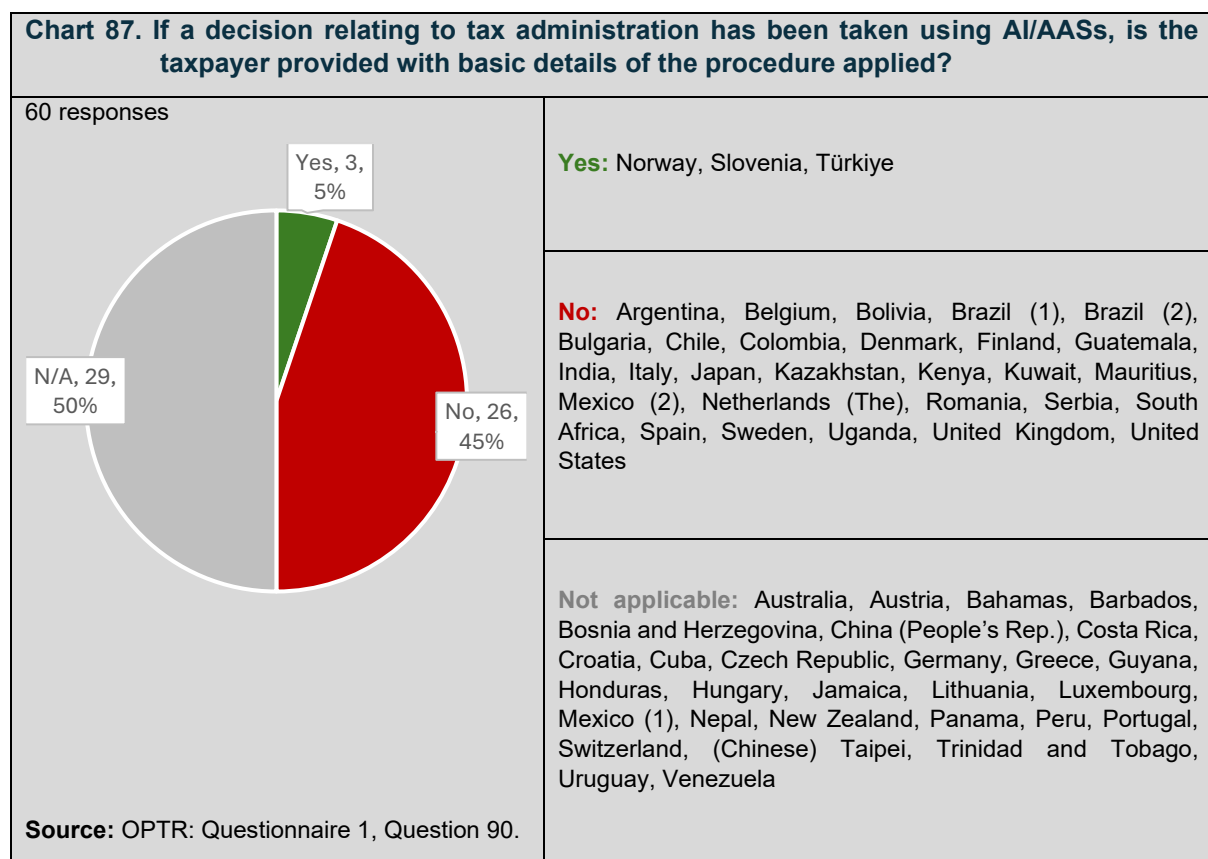
Shifted away from the best practice:

United Kingdom, Kenya, Brazil

Argentina

Brazil reported in 2025 an increase in public-sector transparency regarding the use of AI within the tax administration. Public communications, including an official news release by the state-owned information and communications technology provider Serpro, outlined several AI use cases and objectives – such as transforming data into “fair decisions” and enhancing tax and customs management.⁴⁸⁹ These disclosures contribute to greater clarity regarding the types and purposes of AI systems in use, although they do not amount to a formal or comprehensive registry of AI tools applied by the tax authority.

Denmark notes in its April 2025 report that any future decisions made solely on the basis of AI will require an explicit legal basis in either national Danish law or EU law pursuant to article 22 of the GDPR.⁴⁹⁰ The Tax Administration therefore acknowledges this requirement as a binding constraint on the development of any future AI-driven decision-making systems.



⁴⁸⁹ See BR: OPTR Report (Academia), Questionnaire 2, Question 110. “Receita Federal aposta em inteligência e confiança para transformar dados em decisões justas”, published 23 October 2025.

⁴⁹⁰ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 110.

	<p>Reports with diverging opinions: Mexico</p>

Best practice: Tax authorities should publish details of the types of AI/AASs employed by the revenue authority with specific details about the purposes for which the AI/AASs are being used.

Shifted towards/matched the best practice:

United Kingdom, Türkiye, Kenya, Denmark

Shifted away from the best practice:

Costa Rica, Guatemala, Argentina

Denmark explains in its April 2025 report that this report will become a recurring annual exercise.⁴⁹¹ The report provides an overview of all AI-enabled systems currently in operation, defines AI for administrative purposes and clarifies selected legal aspects. It distinguishes between machine-learning systems, which do not generate new material, and generative-AI systems, which do. According to the report, the Tax Administration operates 29 machine-learning systems and has not yet deployed any generative-AI tools.

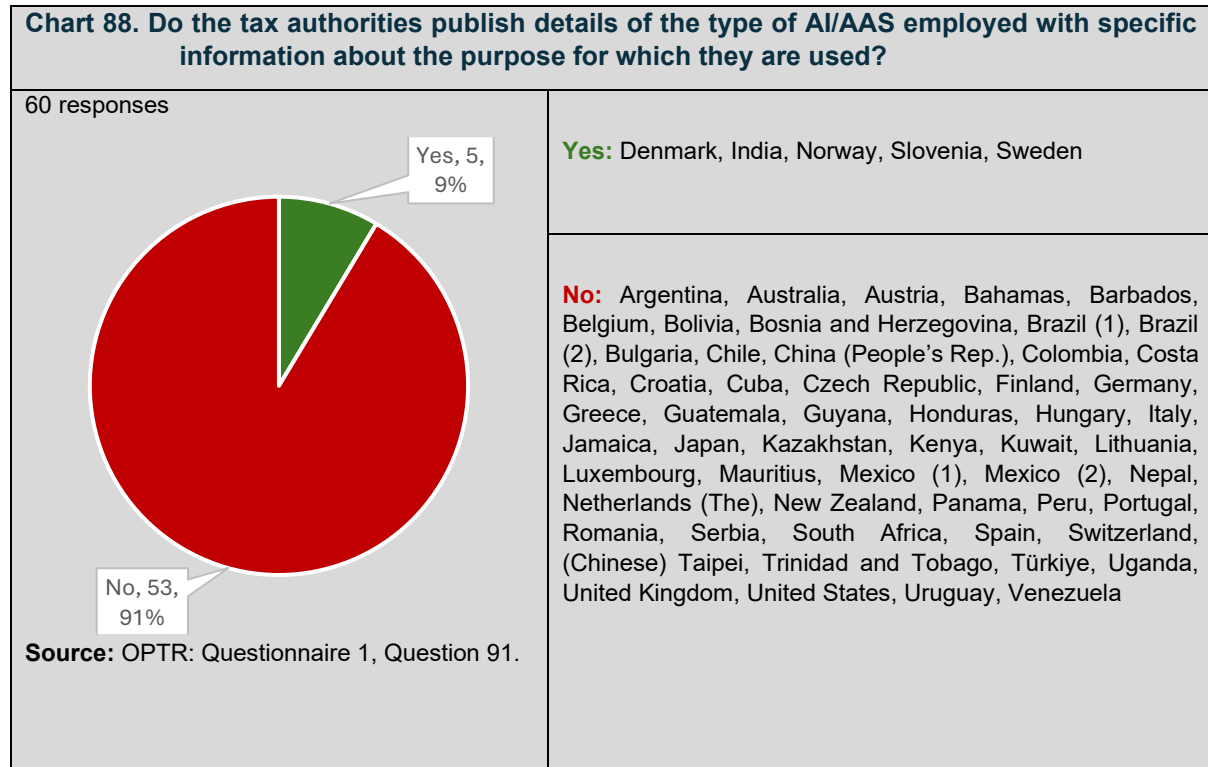
The report lists the purpose of each of the 29 operational systems, although the descriptions remain highly concise, typically amounting to a single sentence such as “assessment of the risk of simple errors”. From this list, it is apparent that AI is currently used mainly for screening, risk assessment and taxpayer-selection functions. No AI-enabled system is used to make decisions with immediate and direct effect for taxpayers, a domain that remains limited to AASs. With this new AI report, together with the previously published information on AAS-based tools such as the property-valuation system, the level of publicly available information on administrative systems is now higher than in earlier years.

Costa Rica has stated, in connection with the rollout of its new virtual tax office, that it intends to employ big-data analytics and AI to support accurate tax assessment and compliance monitoring.⁴⁹² However, the Tax Administration has not published details regarding the scope, functioning or impact of these tools.

⁴⁹¹ See DK: OPTR Report (Taxpayers/Tax Practitioners, Tax Administration), Questionnaire 2, Question 111.

⁴⁹² See CR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 111.

Guatemala has indicated that it will expand the use of AI in its tax-administration processes, but no information has been made available concerning the types of systems to be used or the purposes they will serve.⁴⁹³



Best practice: Where a system exists for voluntary registration of AI/AAS tools or algorithms, the tax authority should register all such tools and algorithms it employs.

Shifted towards/matched the best practice:

Türkiye, Kenya, Denmark, Colombia

Shifted away from the best practice:

Guatemala, Argentina

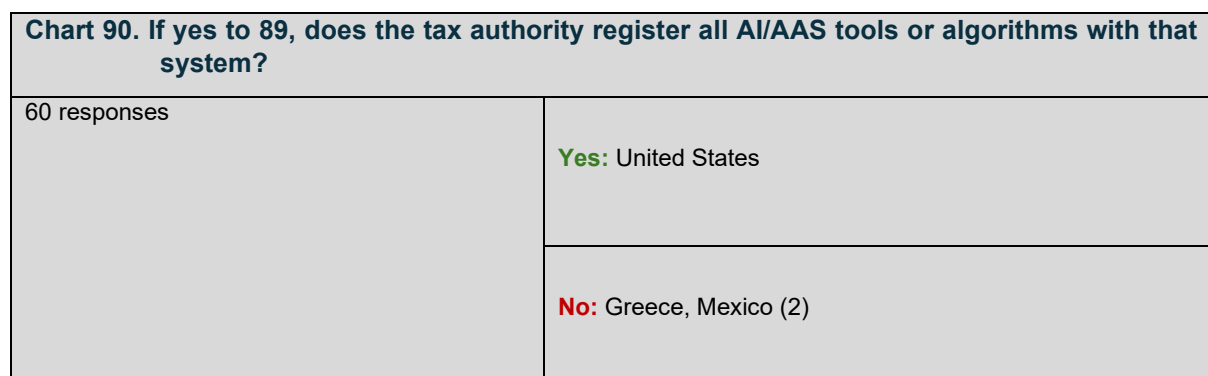
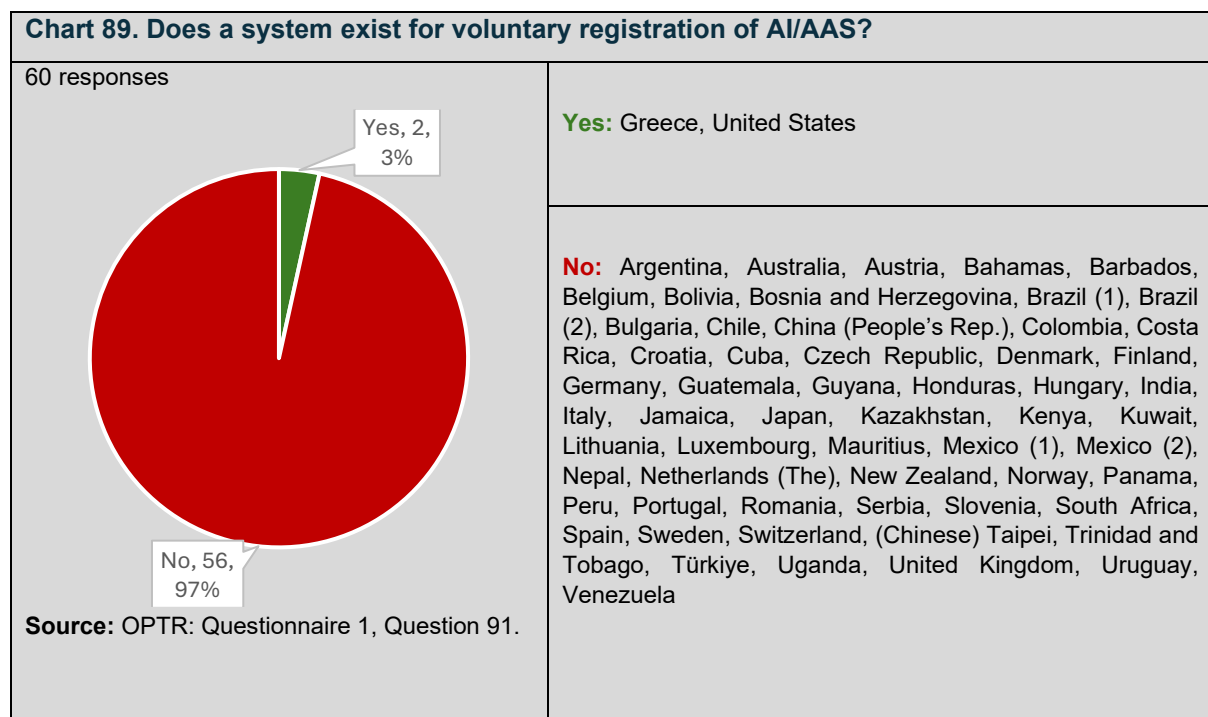
Denmark indicates in its April 2025 report that, although the publication does not constitute a voluntary registry of AI or AAS systems, it nevertheless provides a schematic overview of all AI-enabled systems currently in operation, functioning in practice much like such a registry. As previously noted, the report covers only AI-based systems and does not include AASs.⁴⁹⁴

Colombia reports that the Tax and Customs Administration currently employs a range of AI

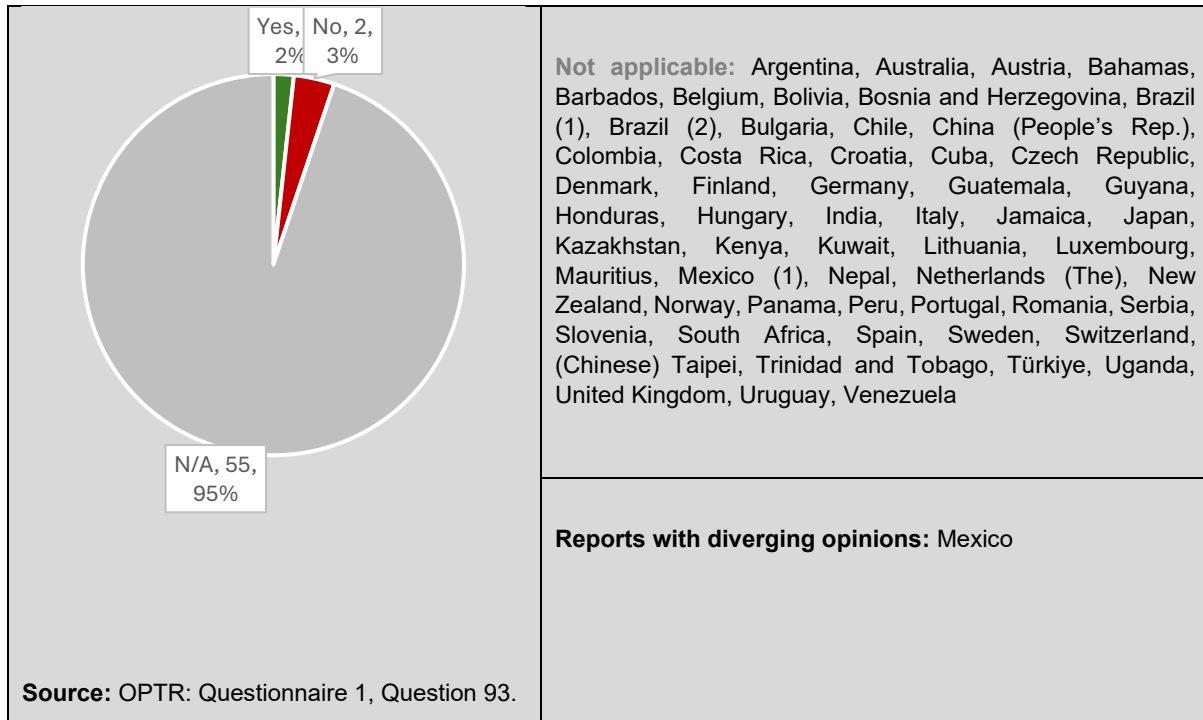
⁴⁹³ See GT: OPTR Report (Taxpayers / Tax Practitioners), Questionnaire 2, Question 111.

⁴⁹⁴ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 112.

algorithms for data analytics, behavioural-pattern identification and predictive modelling, primarily aimed at improving operational efficiency and strengthening audit and enforcement processes.⁴⁹⁵ To support traceability of analytical products and ongoing projects, the Tax and Customs Administration issued a memorandum establishing the National Analytical Products Bank. This repository is intended to include information on each analytical product or project, such as objectives, data sources, methodology, update frequency and current status. However, despite the existence of internal inventories and documentation systems, these tools remain inaccessible to external users and function solely as internal management instruments.



⁴⁹⁵ See CO: OPTR Report (Tax Administration, (Tax) Ombudsperson), Questionnaire 2, Question 112.



13.3. Human oversight and safeguards

Minimum standard: No decisions that may have a significant impact on a taxpayer may be taken exclusively by AI/AASs. 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.

Shifted towards/improved the minimum standard:

United Kingdom, Türkiye, Kenya, Brazil, Spain, Colombia

Shifted away from the minimum standard:

Argentina

Best practice: No decisions impacting a taxpayer should be taken exclusively by AI/AASs. 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.

Shifted towards/matched the best practice:

United Kingdom, Türkiye, Kenya, Brazil, Spain, Colombia

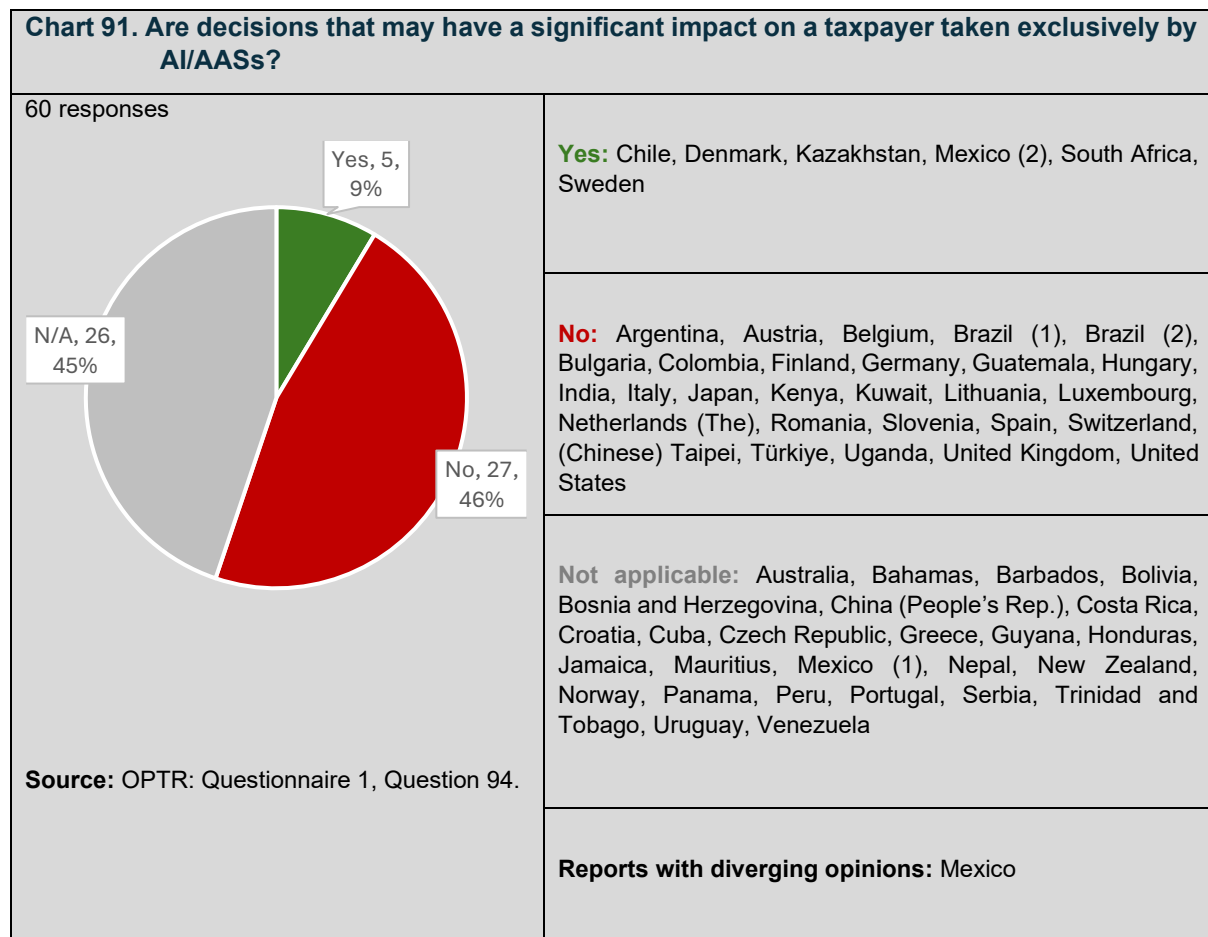
Shifted away from the best practice:

Argentina

Brazil indicated in its 2025 public communications that the deployment of AI within the tax administration is framed as a means to support, rather than replace, human

decision-making.⁴⁹⁶ Official statements emphasized governance, reliability and responsible use, rather than full automation of decisions with significant taxpayer impact. This framing reflects movement toward a “human oversight” principle, although it does not create enforceable rights for taxpayers to challenge AI-generated outputs.

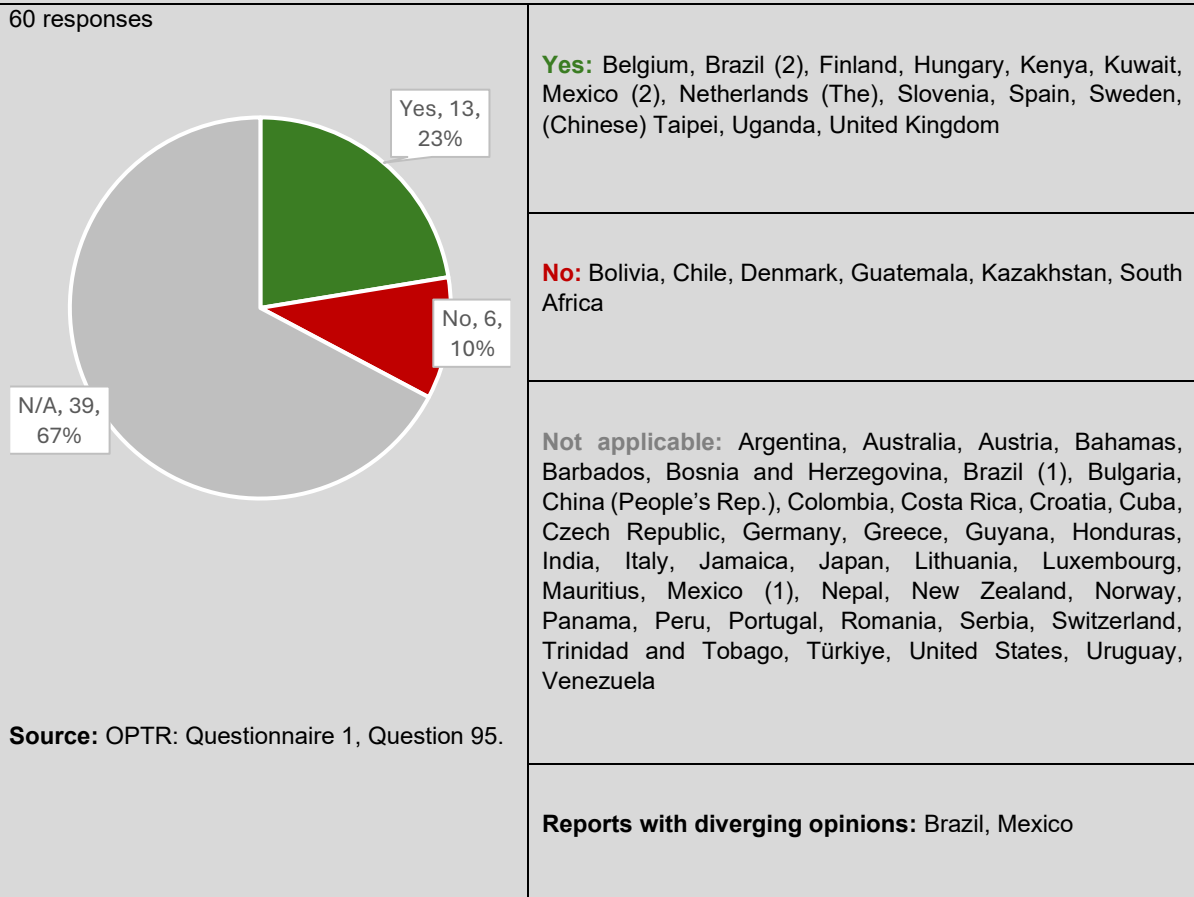
Spain reports that, according to the Annual Plan on Fiscal and Customs Control approved on 27 February 2025, it has begun studying a range of potential AI projects across different areas of the tax administration.⁴⁹⁷ The stated objective is to increase administrative efficiency without allowing AI to serve as the final decision-making authority, as all actions must remain subject to human supervision. Spain further updated its Tax Administration AI Strategy on 1 December 2025, clarifying that AI tools are intended to complement, rather than replace, the functions of tax officials, thereby maintaining the primacy of human intervention in all significant decisions.



⁴⁹⁶ See BR: OPTR Report (Academia), Questionnaire 2, Question 114; “Receita Federal aposta em inteligência e confiança para transformar dados em decisões justas”, published 23 October 2025.

⁴⁹⁷ See ES: OPTR Report (Taxpayers/Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 114.

Chart 92. If decisions impacting a taxpayer are taken by AI/AASs, are they overseen by a suitably qualified individual before the decision is notified?



Minimum standard: When an audit (or a more intense audit) employs any material generated by AI/AASs, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by AI/AASs. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of AI/AASs.

Shifted towards/improved the minimum standard:

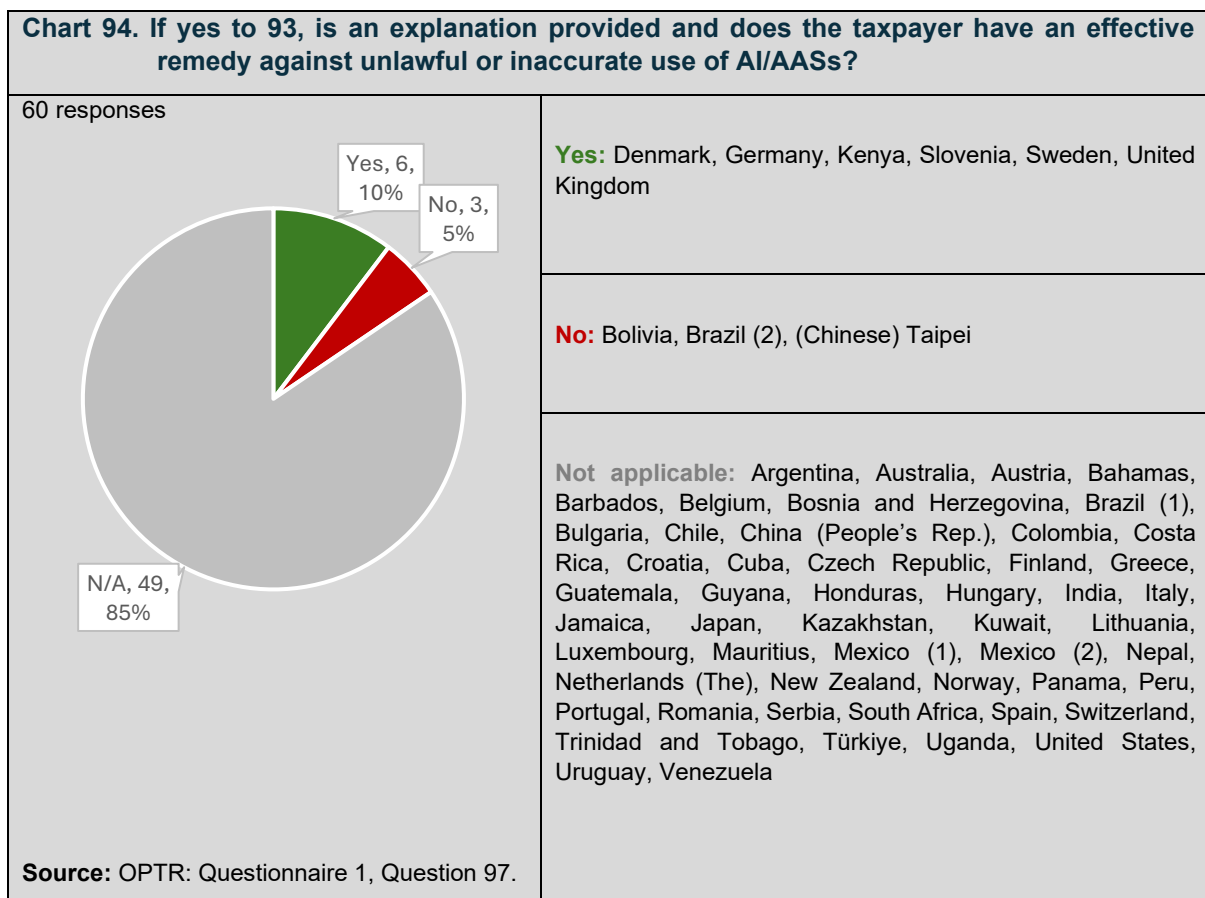
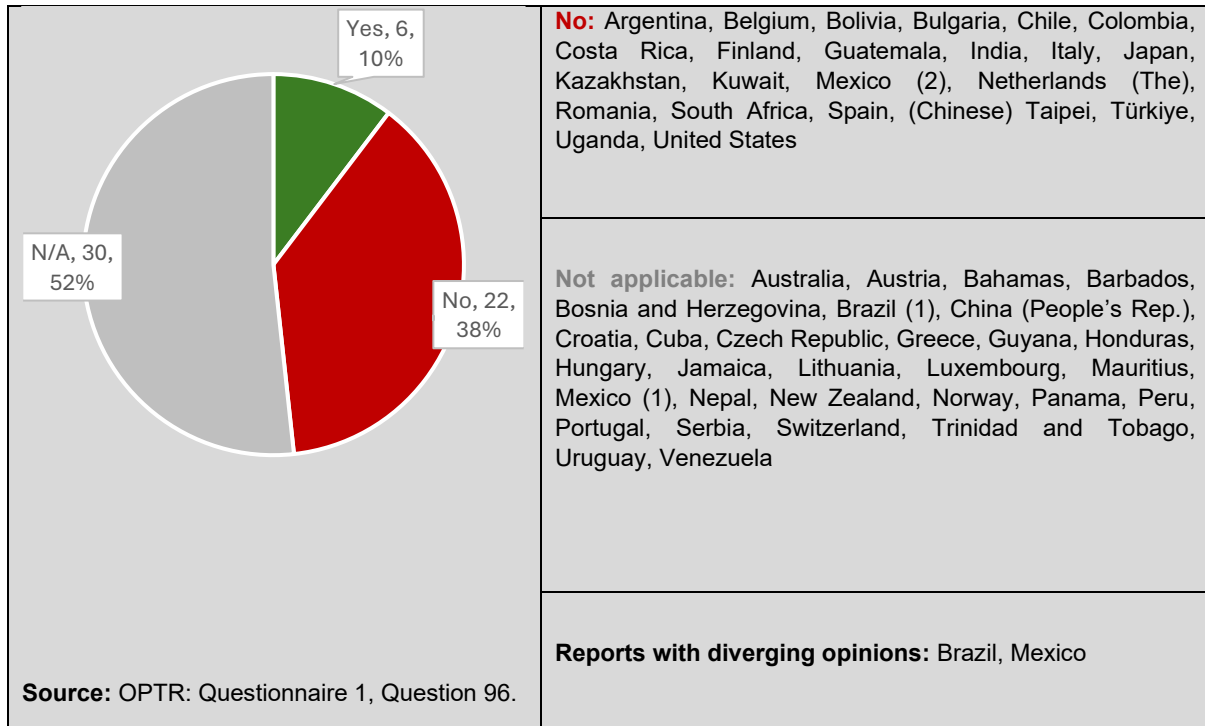
United Kingdom, Türkiye, Kenya, Denmark

Shifted away from the minimum standard:

Guatemala, Argentina

Chart 93. If an audit employs material generated by AI/AASs, is that material available to taxpayers and their advisors?





	Reports with diverging opinions: Brazil
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Best practice: Where AI/AASs 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).

Shifted towards/matched the best practice:

Türkiye, Kenya, Denmark

Shifted away from the best practice:

Guatemala, Argentina

Denmark reports that the use of both AASs and AI continues to raise substantial transparency concerns, particularly regarding the specific methods and intermediate calculations these systems employ when generating results such as identifying relevant materials, taxpayers or datasets.⁴⁹⁸ This “black-box” problem has prompted extensive debate and criticism in Denmark and remains a central point of public and institutional attention.

Under Danish tax-procedure and administrative law, all decisions must satisfy the same legal requirements regardless of whether they are issued manually or through AI or AAS-based systems. This includes the obligation to document the automated decision and place that documentation in the case file, covering the decision itself, the applied reasoning and the factual circumstances. However, the legal position concerning how the underlying logic, methods and intermediate computations of such systems must be documented is far less settled, directly feeding into the broader black-box debate.

The Parliamentary Ombudsman has opened several investigations into these issues, particularly in relation to AAS use in the property-valuation system. In an ongoing inquiry initiated on 5 October 2025, the Ombudsman requested detailed explanations from the Tax Administration regarding the underlying calculations in specific valuation cases as well as general information on whether such calculations can be documented and explained.⁴⁹⁹

In addition, the Ombudsman addressed a related issue in a decision, which concerned an incorrect repayment arising from a misconfigured software robot employed by the Tax

⁴⁹⁸ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 116.

⁴⁹⁹ Ombudsmanden undersøger Vurderingsstyrelsens muligheder for at forklare beregningerne bag ejendomsvurderingerne | Folketingets Ombudsmand.

Administration.⁵⁰⁰ In this case, the Ombudsman issued a broader statement on the legal requirements applicable when public bodies develop and use automated systems. He emphasized that the proper organization of system development requires a clear understanding of the system's information base, including numerical material and data from other systems, in order to ensure correct case management. The Ombudsman further underlined that automated systems are particularly dependent on input data being adequate and of sufficient quality for the system to function correctly, highlighting a key vulnerability in automated administrative decision-making.

13.4. Guidelines and fundamental rights

Minimum standard: All revenue authorities should publish guidance notes explaining the ways in which they use AI/AASs 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.

Shifted towards/improved the minimum standard:

Australia, United Kingdom, Türkiye, Kenya, Brazil, Denmark

Shifted away from the minimum standard:

Costa Rica, Guatemala, Argentina, United States

Brazil reported that transparency regarding AI initiatives in the tax administration had increased through new publications forming part of their digital-strategy documentation and accompanying public-sector communications.⁵⁰¹ These materials set out governance intentions and strategic orientations for AI use but remain closer to high-level policy disclosures than to consolidated, taxpayer-facing guidance materials with defined remedies, safeguards or contact points for individuals affected by AI-supported procedures.

Costa Rica stated, in connection with the implementation of its new virtual tax office, that it intends to employ technological tools such as big-data analytics and AI to improve the accuracy of tax assessment and compliance monitoring.⁵⁰² However, the Tax Administration has not published any detailed information on these tools or clarified the extent to which they will be used or the specific implications for taxpayers.

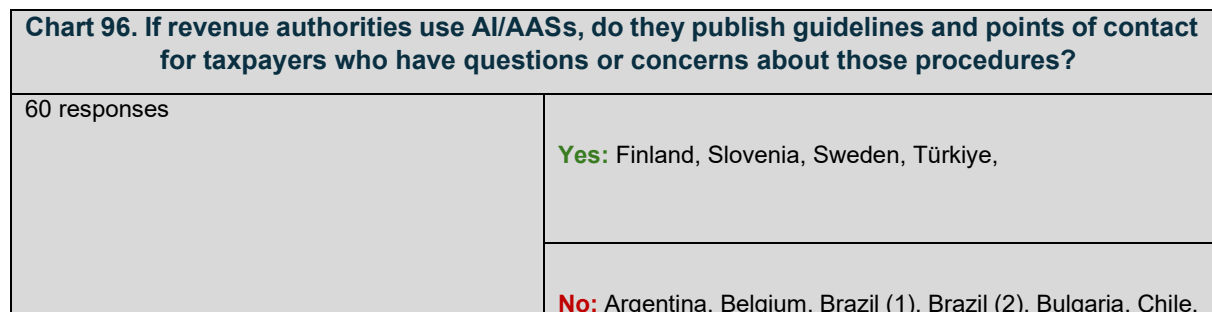
The **United States** reports that in March 2025 the IRS replaced its detailed 2024 guidance on

⁵⁰⁰ <https://www.ombudsmanden.dk/find-viden/udtalelser/2025/2025-13>.

⁵⁰¹ See BR: OPTR Report (Academia), Questionnaire 2, Question 117; Receita Federal do Brasil – “PDTI 2026–2027 (Plano Diretor de Tecnologia da Informação e Comunicações)”, published 31 October 2025; Serpro – official news release “Receita Federal aposta em inteligência e confiança para transformar dados em decisões justas”, published 23 October 2025.

⁵⁰² See CR: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 117.

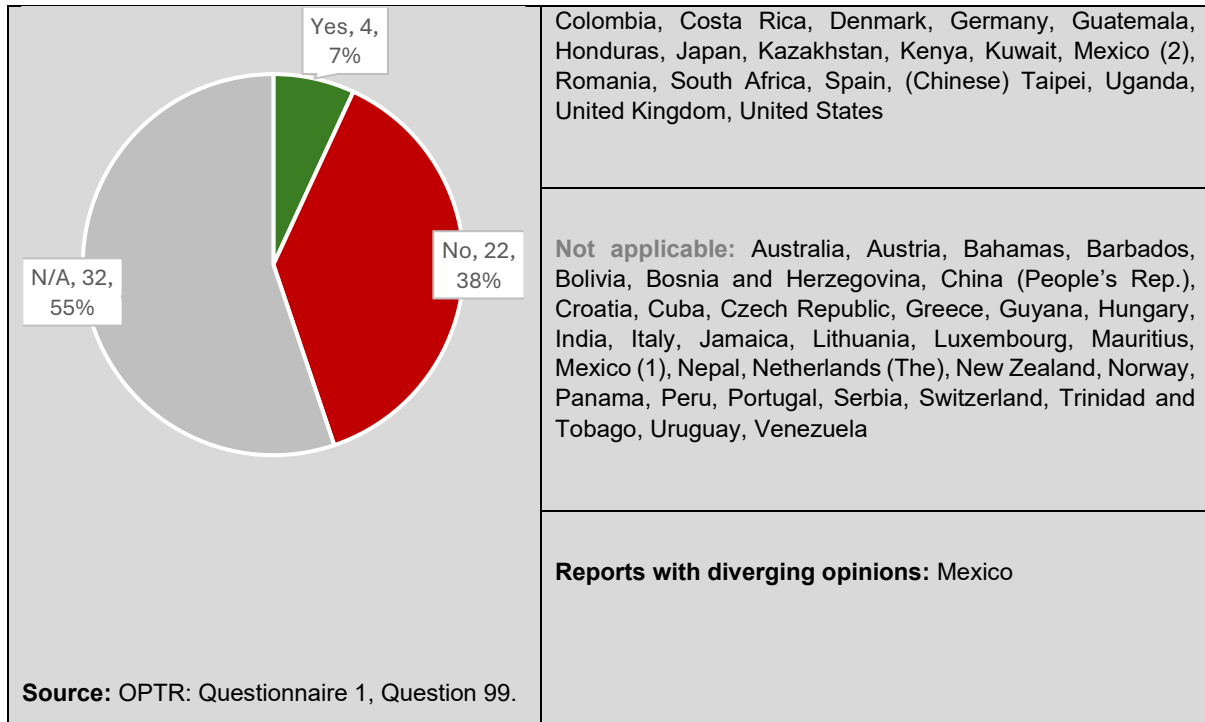
AI governance with a significantly shorter interim policy.⁵⁰³ The new guidance⁵⁰⁴ suspends the roles and responsibilities of two oversight bodies created under the 2024 framework, the Data and Analytics Strategic Integration Board and the AI Assurance Team, which had been intended to provide cross-functional expert review. By contrast, the earlier 2024 guidance⁵⁰⁵ had established a more structured governance model. As a result, the 2025 shift represents a reduction in formal AI-oversight mechanisms in the IRS.



⁵⁰³ See US: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 117.

⁵⁰⁴ RAAS-10-0325-0001, Interim Policy for AI Governance, 11 March 2025.

⁵⁰⁵ RAAS-10-0524-0001, Interim Guidance for IRM 10.24.1, Artificial Intelligence Governance and Principles, 20 May 2024.



Minimum standard: 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.

Shifted towards/improved the minimum standard:

Kenya, Brazil, Spain, Denmark, Colombia

Shifted away from the minimum standard:

Argentina, United States

Brazil indicated in its 2025 public communications⁵⁰⁶ that the use of AI in tax administration is explicitly framed in terms of “trust”, “ethical use” and the promotion of fairer outcomes. This framing reflects a recognition of the need to address and manage risks of algorithmic bias and disproportionate impacts, though these commitments remain situated within high-level governance narratives rather than being translated into binding, taxpayer-enforceable standards.

Spain reported that, in a judgment issued on 11 September 2025, the Supreme Court ordered the Tax Administration to provide a citizens’ foundation with the source code of the computer application used to determine beneficiaries of the electricity social bonus.⁵⁰⁷ Although the case

⁵⁰⁶ See BR: OPTR Report (Academia), Questionnaire 2, Question 118; Receita Federal aposta em inteligência e confiança para transformar dados em decisões justas”, published 23 October 2025; Receita Federal do Brasil – “PDTI 2026-2027”, published 31 October 2025.

⁵⁰⁷ See ES: OPTR Report (Taxpayers / Tax Practitioners, (Tax) Ombudsperson, Academia, Former Judiciary), Questionnaire 2, Question 118.

arises outside the tax sphere, the reasoning may hold relevance for tax-related automated systems, particularly with respect to transparency and access to algorithmic logic.

Denmark notes in its April 2025 report that the Tax Administration has briefly addressed the issue of bias in AI systems.⁵⁰⁸ The Administration emphasizes the importance of ensuring that staff members possess the necessary expertise to use AI-supported tools appropriately and to interpret their outputs critically, including in order to mitigate automation bias.

The **United States** reported that the 2025 guidance marks a shift away from the standards set in their 2024 counterparts.⁵⁰⁹ The 2025 memo notably omits the earlier emphasis on equity considerations and on preventing disparate demographic impacts, elements that had figured prominently in the 2024 guidance. In addition, pursuant to Executive Order 14151 of 20 January 2025, ongoing efforts in the Treasury Department and the IRS to address racial bias in correspondence audits and to evaluate broader equity impacts were halted, reflecting a clear departure from the prior policy direction.

Minimum standard: Where the use of AI/AASs by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those rights should be required.

Shifted towards/improved the minimum standard:

Kenya, Brazil

Shifted away from the minimum standard:

Argentina

Minimum standard: All tax administrations should appoint a senior official with overriding responsibility for the use of AI/AASs in tax administration by that tax authority.

Shifted towards/improved the minimum standard:

Türkiye, Kenya

Shifted away from the minimum standard:

Argentina

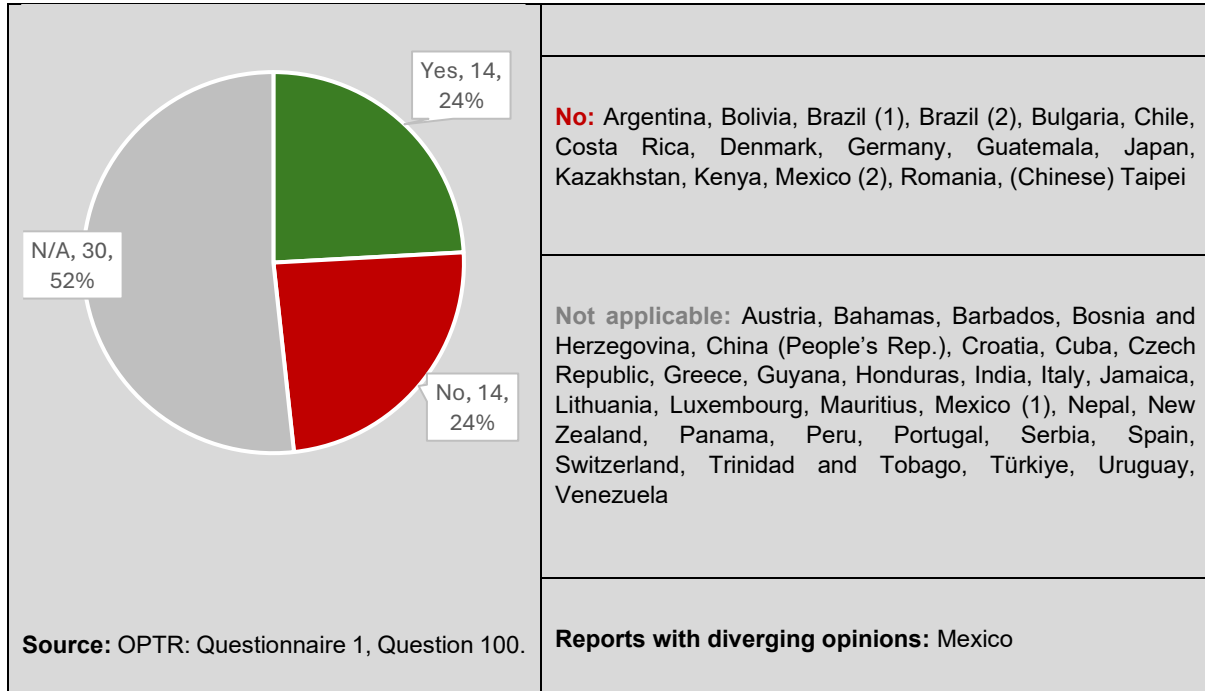
Chart 97. Does the tax administration appoint a senior official with overriding responsibility for AI/AAS in the tax administration?

60 responses

Yes: Australia, Belgium, Colombia, Finland, Hungary, Kuwait, Netherlands (The), Norway, Slovenia, South Africa, Sweden, Uganda, United Kingdom, United States

⁵⁰⁸ See DK: OPTR Report (Taxpayers / Tax Practitioners, Tax Administration), Questionnaire 2, Question 118.

⁵⁰⁹ See US: OPTR Report (Taxpayers / Tax Practitioners, Academia), Questionnaire 2, Question 118.



Appendix A: 2025 topical highlights

The following is a summary of the contents explained in detail in the main text of the 2025 IBFD Yearbook on Taxpayers' Rights. Accordingly, it is not advisable to interpret the content expressed in this table separately from the explanations contained in the main text of this document.

Taxpayers' right	Shift towards	Shift away from
1. Identifying taxpayers, issuing tax returns and communicating with taxpayers		
Identification of taxpayers	<ul style="list-style-type: none"> • Costa Rica: Costa Rica strengthened onboarding safeguards by requiring more identity data and adding stronger authentication (2FA or e-signature) for access to the virtual tax office. • Hungary: launch of the Hungarian Digital Citizenship Program, enabling secure digital access and e-signature functionalities. • Kenya: stronger controls through the roll-out of eTIMS, linking compliance and verification to real-time e-invoicing/reporting. • Kuwait: a shift towards stronger identification security methods is reported. 	<ul style="list-style-type: none"> • Bolivia: a shift away is reported from ensuring that the taxpayer identification system takes account of religious sensitivities.
Information supplied by third parties and withholding obligations	<ul style="list-style-type: none"> • Chile: the allocation of responsibility to withholding/remitting agents is reinforced. • Kenya: unremitted withholding tax is regarded as a debt of the withholding agent, not the taxpayer. • Kuwait: stronger confidentiality protection by introducing a specific monetary penalty for breaches of taxpayer confidentiality. • Luxembourg: protections in information-exchange and DAC6-related contexts are tightened following CJEU case law. 	<ul style="list-style-type: none"> • Brazil: expanding situations where taxpayers may be held jointly liable alongside third parties (including in digital marketplace contexts). • Honduras: taxpayers can lose withholding credits when agents misreport, effectively forcing taxpayers to pay tax twice.
The right to access (and correct) information held by tax authorities	<ul style="list-style-type: none"> • Chile: strengthened taxpayers' access/rectification rights through an explicit statutory recognition of access, rectification (and related) data rights applicable in tax matters. • Colombia: expanded the scale and coverage of pre-populated returns made available to taxpayers through DIAN's electronic services, alongside a new quality-assessment effort. • Costa Rica: improved taxpayer 	

Taxpayers' right	Shift towards	Shift away from
	<p>access and correction capabilities through its new virtual tax administration environment.</p> <ul style="list-style-type: none"> • Cuba: a strengthened legal framework for access and correction through new/updated transparency, administrative procedure, and personal data protection rules. • Hungary: strengthened its pre-filled return ecosystem by rolling out/expanding eVAT tools that let taxpayers review, edit, and approve draft returns before submission. • Kenya: improved pre-filing of returns using eTIMS and withholding data, supporting taxpayer review and correction of pre-populated information. • Romania: advanced its pre-filled return approach through the RO e-TVA draft VAT return, requiring taxpayer verification and reconciliation. • Spain: enhanced pre-population-based filing through "DIRECT Income", streamlining filing for selected taxpayers while preserving the ability to correct or amend. • The Netherlands: strengthened taxpayer inspection/access rights by moving toward an "active" right of inspection delivered proactively via digital portals, with phased implementation. 	
Communication with taxpayers	<ul style="list-style-type: none"> • Australia: strengthened safeguards in electronic communication by enhancing the ATO app with real-time protections against impersonation. • Costa Rica: strengthened electronic-communication safeguards through the move to a new virtual tax administration environment using two-factor authentication. • Kenya: introduced end-to-end encryption and secure messaging in the iTax portal. 	
Cooperative compliance	<ul style="list-style-type: none"> • Brazil: moved towards a cooperative-compliance model by launching the Programa Receita Sintonia pilot. • Kenya: expanded cooperative-compliance style programmes beyond large taxpayers to medium taxpayers. 	

Taxpayers' right	Shift towards	Shift away from
	<ul style="list-style-type: none"> • Romania: builds on the cooperative-compliance programme initiated for large taxpayers 	
Assistance with compliance obligations	<ul style="list-style-type: none"> • Australia: Introduced a dedicated ATO Vulnerability Framework to support people experiencing vulnerability in tax matters and access to ATO services. • Brazil: adopted a binding “service-oriented” duty to facilitate compliance and expanded practical guidance through a CPF-focused chatbot integrated into the tax authority’s virtual assistant. • Colombia: expanded assistance, especially in remote areas, through DIAN’s “Territorial Strategy”, complemented by targeted training and outreach initiatives (including for indigenous communities). • Cuba: applied force-majeure relief in practice by extending tax deadlines for taxpayers in provinces severely hit by a hurricane. • Kenya: strengthened non-digital/face-to-face support by maintaining KRA service presence in Huduma Centres across all 47 counties. Furthermore, third parties must be given a reasonable time to comply with information requests. Also, flexibility through a statutory power to extend filing/payment deadlines where “reasonable cause” is shown. Increased use of automated pre-filing of tax returns. • Spain: enhanced assistance by exploring AI-supported demand prediction for taxpayer support and by expanding virtual assistance tools for compliance. In addition, disaster-related tax relief measures were adopted. • Taiwan: reallocation of the withholding obligation to the paying company (rather than an individual responsible person). 	<ul style="list-style-type: none"> • Brazil: expanded/created third-party compliance obligations, particularly for financial and payment intermediaries, potentially increasing the burden on third parties. The VAT compliance burden was also increased. • Kuwait: corporate taxpayers are effectively required to use an approved audit firm to prepare and submit filings. • People’s Republic of China: new regulations imposing significant tax-information reporting duties on internet platform companies. • Romania: utilising electronic communication remains a discretionary option. Third-party reporting obligations are extensive and expanding under domestic and EU law (including multiple DAC regimes and crypto-asset reporting). • The Netherlands: reports a growing stack of information/reporting obligations (e.g., Pillar Two and multiple DAC regimes) and changing compliance modalities.
Taxpayers' right	Shift towards	Shift away from

Taxpayers' right	Shift towards	Shift away from
2. The issuance of a tax assessment		
<p>Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on the equality of arms</p>	<ul style="list-style-type: none"> • Bolivia: Following the inauguration of a new government in November 2025, the authorities signalled a more taxpayer-friendly and investment-oriented approach. To date, however, this remains limited to policy announcements and personnel changes, with no relevant legislation enacted. • Brazil: In 2025, the Federal Revenue Service (RFB) strengthened dispute-prevention and consensual compliance tools by granting taxpayers holding top compliance ratings access to consensual engagement mechanisms (Portaria RFB No. 511/2025) and by launching the “Litígio Zero Autorregularização” programme to encourage the regularisation of tax positions relating to widespread tax controversies through structured procedures (Portaria RFB No. 568/2025). National reporters also indicated that Complementary Law No. 225/2026 introduced the right of taxpayers to self-correct errors before a tax assessment is issued. • Kenya: Under the new Section 18G of the Income Tax Act (ITA), taxpayers engaged in cross-border transactions may enter into advance pricing agreements (APAs) with the the Kenyan tax authority for a period of up to five years. • Honduras: Evidence of engagement is reported in the context of the Global Forum visit, during which discussions took place with both public and private sector representatives on issues mainly related to tax transparency and access to information. Furthermore, the implementation of SIISAR – the integrated tax information system of the Honduran Revenue Administration (SAR) – generated problems with ex officio amended returns; however, these were subsequently addressed by the administration, indicating willingness to discuss the issue. • Peru: The Supreme Decree No. 303-2025-EF regulates remote interactions with the tax administration, including provisions allowing the authority to 	<ul style="list-style-type: none"> • Romania: The tax procedure framework remains primarily based on administrative control and ex post verification rather than cooperative compliance. Although procedural safeguards exist (e.g. the right to be heard and the obligation on the tax authority to issue reasoned decisions), taxpayers remain in a structurally weaker position due to the extensive investigative powers and the presumptive correctness of the tax authority’s findings. Furthermore, the increasing reliance on digital reporting systems (e.g. SAF-T, e-Factura) shifted interactions toward automated enforcement, limiting early engagement and meaningful dialogue.

Taxpayers' right	Shift towards	Shift away from
	<p>request user access to taxpayers' accounting systems, with the aim of streamlining audits as part of the broader digitisation of public administration</p>	
<p>Use e-filing to speed up assessments and the correction of errors</p>	<ul style="list-style-type: none"> • Chile: The Chilean Internal Revenue Service (SII) uses electronic filing supported by automated validation systems to detect inconsistencies, while online correction mechanisms allow taxpayers to rectify errors immediately without in-person procedures. • Costa Rica: From 2025, a new virtual tax administration office requires the use of electronic filing for procedures, information requests and taxpayer interactions, aiming to simplify compliance and expedite assessments, case resolution and error correction. • Kenya: The Finance Act 2025 amended Section 89(5A)(b) of the Tax Procedures Act to empower the Cabinet Secretary to waive penalties and interest where non-compliance is caused by errors in the e-filing system, thereby supporting the use of e-filing by providing a mechanism to address system-generated errors. • Romania: Since August 2024, the national tax authority has issued draft pre-filled VAT returns ("RO e-TVA") for VAT-registered businesses, populated with data drawn from electronic invoicing systems, the Standard Audit File for Tax (SAF-T), the electronic transport monitoring system (e-Transport), and other sources (Order No. 3775/2024, as amended by Order No. 2351/2025). In addition, from 2026, individuals will also receive pre-populated income tax returns, although their use will not be mandatory. • Spain: A new assistance service ("Renta Directa") allows a predefined group of taxpayers to file their 2024 Personal Income Tax return using pre-reported tax data, while still enabling online modification and resubmission where changes are required. 	<p>None</p>

Taxpayers' right	Shift towards	Shift away from
<p>Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities</p>	<ul style="list-style-type: none"> • Brazil (Academia): The "Receita Sintonia" pilot programme provides prioritised handling for taxpayers with higher compliance ratings in their interactions with the Federal Revenue Service (RFB), including faster analysis of restitution and reimbursement requests, thereby accelerating repayments for that segment of taxpayers (Portaria RFB No. 511/2025). • Cuba: Article 426 of the Tax Law provides for the refund of undue payments, either automatically or upon request, and allows taxpayers up to one year to claim a refund where the refund is not processed ex officio. • Guatemala: Congress enacted Decree No. 17-2025 establishing a law on the facilitation of tax refunds, aimed at improving the timing and procedures for granting refunds. • Spain: According to a Supreme Court judgment of 29 September 2025, when the tax administration regularises a taxpayer's tax situation in cases involving unduly deducted input VAT, it must also determine whether the taxpayer is entitled to a refund of undue payments as part of the same procedure, without requiring a separate process (principle of full regularisation). 	<ul style="list-style-type: none"> • Brazil (Taxpayers/Tax Practitioners): Constitutional Amendment No. 136/2025 introduced additional restrictions on tax repayments, particularly affecting municipal and state taxes. • Kenya: The Finance Act 2025 amended Section 47(3) of the Tax Procedures Act, extending the period for the Commissioner (i.e. the Kenyan tax authority) to notify the taxpayer of the decision on a refund application from 90 to 120 days. • Romania: Article 168 of the Tax Procedure Code establishes a right to the refund of overpaid taxes. Refunds are generally made upon request, with limited automatic refunds in specific cases, including annual personal income tax settlements (within 60 days) and excess amounts collected through garnishment (within five working days). Amounts below 10 lei are normally retained for future compensation unless repayment is requested, and refunds are first offset against outstanding tax liabilities before any balance is paid.
<h3>3. Confidentiality</h3>		
<p>Guarantees of privacy in the law</p>	<ul style="list-style-type: none"> • Brazil: strengthened confidentiality and data-protection guarantees for taxpayer information. • Chile: stronger protection through continued tax-official confidentiality duties combined with new data-protection sanctions for unauthorised disclosures. • Colombia: consolidated privacy and security governance framework inside DIAN, backed by disciplinary and criminal consequences for unauthorised disclosure. • Kenya: strengthening enforcement capacity for data-protection compliance through proposed institutional reforms.. • Kuwait: introduction of a specific fine 	

Taxpayers' right	Shift towards	Shift away from
	<p>for unauthorised disclosure in its Pillar Two/DMTT legislation.</p> <ul style="list-style-type: none"> • Luxembourg: adoption of a secure, legally constrained data-transfer mechanism with an exhaustive list of transferable taxpayer data.. • Brazil: strengthened confidentiality and data-protection guarantees for taxpayer information. 	
Encryption – Control of access	<ul style="list-style-type: none"> • Chile: access-to-tax-data rights is grounded in both the Tax Code and the Personal Data Protection Law, alongside confidentiality duties for tax officials.. • Colombia: adoption of a consolidated Information Security and Privacy Management System. • Cuba: a strengthened framework for access, rectification, and (where appropriate) erasure/anonymisation. • Kenya: stronger security standards for taxpayer information. • Kuwait: introduction of a specific fine for unauthorised disclosure in its Pillar Two/DMTT legislation. • Luxembourg: reliance on updated guidance emphasizing storage-limitation and the obligation to erase or anonymise data once retention periods are exceeded. • Peru: appointment of a Security and Digital Trust Officer. • Romania: strengthened access restrictions through explicit role-based access controls, stronger authentication, and cryptographic access credentials for encrypted data in digital (including tax) environments. • Spain: reinforced purpose-limited access controls in inter-agency data exchange by requiring safeguards against conflict-of-interest access and mandating traceability and audits of authorised access. 	
Administrative measures to ensure confidentiality	<ul style="list-style-type: none"> • Chile: introduction of a statutory requirement for public agencies to appoint a Data Protection Officer at the institutional (senior) level. Introduction of a right to be notified of security incidents and a right to claim compensation for damages • Colombia: strengthened 	

Taxpayers' right	Shift towards	Shift away from
	<p>confidentiality safeguards for remote/hybrid work by tightening staff access security (including 2FA) and refining internal access roles.</p> <ul style="list-style-type: none"> • Denmark: stronger compensation rights. • Kenya: all authorised persons accessing taxpayer personal data to a duty of confidentiality. Expanded physical presence supporting supervision across the country and strengthened breach-notification rights. • Luxembourg: tightening operational rules for electronic exchanges, prohibiting email notifications on tax-secrecy/GDPR grounds and requiring a secure “one-time exchange” channel. • Romania: enhanced supervisory activities. 	
<p>Exceptions to confidentiality</p>	<ul style="list-style-type: none"> • Argentina: strengthened the narrowness of confidentiality exceptions. • Brazil: strengthened the judicial-authorisation safeguard by requiring prior court approval before law-enforcement can obtain sensitive financial intelligence reports. • Kenya: a proposal giving the tax authorities unrestricted access to personal data was blocked. Safeguards regarding “naming-and-shaming” were reinforced. • Luxembourg: publication of detailed whistleblowing guidance and reporting procedures. Creation of a secure, legally delimited data-transfer mechanism with an exhaustive list of transferable personal data. • Spain: reaffirming that transfers of tax-held information to other public administrations must be tax-purpose-limited (or otherwise require consent or a clear legal basis). 	<ul style="list-style-type: none"> • Chile: introduction of a new legal basis for systematic reporting. • Costa Rica: a new legal obligation requires publication of a “naming-and-shaming” list of large taxpayers without giving taxpayers a prior chance to be heard before publication. • Sweden: a new statutory secrecy exception enables broader information sharing between public authorities.
<p>The interplay between taxpayer confidentiality and freedom-of-</p>	<ul style="list-style-type: none"> • Brazil: taxpayer’s right to access their own information and request corrections in law was improved. • Cuba: codification of confidentiality as the rule and limiting third-party access 	<ul style="list-style-type: none"> • Costa Rica: A new law mandates public disclosure of certain large taxpayers without prior hearing safeguards.

Taxpayers' right	Shift towards	Shift away from
information legislation	<p>to narrowly defined authorities acting within legal mandates.</p> <ul style="list-style-type: none"> • Kenya: creation of a specialised, independent appellate forum for disputes about disclosure of personal data to third parties. • The Netherlands: taxpayers are granted an “active” right of inspection delivered via digital portals. 	
Anonymized judgments and rulings	<ul style="list-style-type: none"> • Chile: anonymised publication of rulings/circulars is permitted, subject to confidentiality constraints. • Kenya: taxpayers' ability to object where processing would cause significant harm was improved. 	
Legal professional privilege	<ul style="list-style-type: none"> • Belgium: privilege-equivalent protection is granted for tax advisors (and other secrecy-bound professionals), aligning their professional secrecy with that of lawyers. • Kenya: reinforced idea that confidential information must be respected by data controllers under proposed data-protection reforms. • Luxembourg: Lawyers are shielded from information injunctions in exchange-of-information-on-request procedures. 	<ul style="list-style-type: none"> • China: new rules increase information-disclosure obligations for tax-related professional service providers.
4. Normal audits		
Audits follow all the four principles	<p>Kenya: Finance Act 2025 amended Section 31 of the Tax Procedures Act to mandate that any amended assessment issued by the Commissioner must state the reasons for the change. This ensures that taxpayers are not just notified of a debt but are provided with the specific legal and factual basis, enabling a meaningful right to be heard during the objection stage.</p> <p>Chile: The National Reporters observe that Chile is increasingly strengthening taxpayer rights in audits, ensuring proportionality, the right to be heard, and protection against double jeopardy and self-incrimination. However, automatic nullity of tax notices violating these principles is not yet fully established.</p>	

Taxpayers' right	Shift towards	Shift away from
	<p>Brazil: In a 2025 decision, the Supreme Justice Tribunal held that the Treasury cannot amend/replace the tax debt certificate (CDA) to change the legal basis of the tax credit, emphasizing legal certainty and defence rights tied to the integrity of the enforceable title.</p>	
<p><i>Ne bis in idem</i></p>	<p>Kenya: Under Section 32(8A) Tax Procedures Act ,the law now requires that any amended assessment issued by the Commissioner must state the reasons for the change. This requirement acts as a legal barrier against repetitive audits. If the Kenyan Revenue Authority attempts a second audit on the same taxable period, it must explicitly state the new facts or reasons for the amendment.</p> <p>Luxembourg: In August 2025 the Luxembourg Higher Administrative Court (Cour administrative) handed down a decision (n°52321C) whereby taxpayers cannot themselves request an ex-post review following the filing of an inaccurate tax return. From the Court's perspective, the decision to carry out a subsequent tax audit is indeed a discretionary decision that can only be undertaken by the tax administration, and which must be assessed based on the criteria of fairness and appropriateness set out in § 2 of Steueranpassungsgesetz ("StAnpG").</p> <p>Spain: The principle of ne bis in idem does not apply to tax audit procedures in Spain. However, the lack of an express declaration of expiry ("caducidad") in a limited audit procedure supposes the invalid initiation of a subsequent tax audit procedure for the same tax concept and period.</p>	
<p>Principle of proportionality</p>	<p>Kenya: The Data Protection Amendment Bill, 2025, proposed the repeal of Section 30(1)(b)(v) of the Data Protection Act, which previously gave public authorities blanket access to data for any performance of duty. The amendment limits access to specific statutory grounds. This forces the KRA to prove that the data it seeks is not only relevant but is the minimum amount of data required for the specific tax objective, aligning perfectly with the principle of data minimization</p>	<p>Bolivia: In the first ten months of the year 2025, there was an excessive number of audits with disproportionate outcomes, particularly affecting the exporting sector.</p>
<p><i>Audi alteram</i></p>	<p>Brazil: Congress approved a national code</p>	

Taxpayers' right	Shift towards	Shift away from
<p><i>partem</i> (right to be heard)</p>	<p>stating that tax administrations must ensure adversarial proceedings and full defence and must indicate the factual and legal grounds of their acts, reinforcing core due-process requirements (which are directly aligned with audi alteram partem expectations) .</p> <p>Kenya: Under Section 32(8A) of the tax Procedures Act, by mandating a Statement of Reasons, the law provides the taxpayer with the necessary information to prepare a factual response. This ends the practice of “opaque assessments” and ensures that meetings are focused on specific, contestable facts.</p> <p>Spain: According to the Judgment of Supreme Court of 24 November 2025, one sanction is null and void if the evidence presented by the defendant is not considered, because this situation affects the right to effective judicial protection (Article 24 EC).</p>	
<p><i>Nemo tenetur se detegere</i> (right to remain silent)</p>	<p>Belgium: In a judgment of 24 June 2025, the Court of Appeal of Ghent ruled that the protection of the nemo tenetur principle applies from the moment a criminal charge within the meaning of Article 6 of the ECHR exists. In order to comply with the requirements of Article 6 ECHR, the Court declared the claim of the tax authorities for the production of (non-sequestered) data well-founded, on the condition that the will-dependent material contained in the submitted (non-sequestered) data may be used exclusively for the purposes of tax assessment. Should the data thus produced to the tax authorities nevertheless be used for the purposes of imposing a tax fine or tax surcharge, or even criminal prosecution, it will be for the court ruling on the penalty or punishment to determine the consequences to be attached to a breach of the aforementioned limitation.</p> <p>Kenya: The Data Protection Amendment Bill proposed the repeal of Section 30(1)(b)(v) of the Data Protection Act, which previously allowed public authorities to access personal data broadly for any performance of duty. By limiting KRA's access to data for specific reasons allowable by a statutory requirement, the law now requires the KRA to justify the necessity and proportionality of its data demands.</p>	

Taxpayers' right	Shift towards	Shift away from
	<p>Spain: According to the Judgments of Supreme Court of 4 and 10 December 2025: "Self-incriminating documentation submitted to the Tax Administration during tax audit may be used in the penalty proceedings, provided that its existence can be considered independent of the taxpayer's will. When transferring evidence obtained during the tax audit to the penalty proceedings, the Tax Administration must analyse whether it has obtained any evidence contrary to the right against self-incrimination. If so, it should not consider such evidence for penalty purposes.</p>	
<p>The structure and content of tax audits</p>	<p>Kenya: The Revenue Authority issued a high profile Public Notice dated November 7, 2025 that acts as a public road map for the audit of 2025 tax returns. The notice details that, starting January 2026, the KRA will validate all income and expenses using specific data sources eg. eTIMS invoices, withholding tax certificates, and customs import records.</p> <p>Romania: The National Agency for Fiscal Administration (ANAF) published procedural guidance on tax inspections, both Romanian and English based on the legislation in force until 24.07.2023. These documents describe the typical stages of an audit and are intended to enhance consistency and transparency in the application of statutory audit rules. These guidelines also serve as standards of practice for tax inspectors.</p> <p>Spain: The Decision of 27 February 2025 of the General Directorate of the Tax Administration has approved the general guidance of the 2025 Annual Audit Plan for Taxes and Customs.</p>	
<p>Time limits for tax audits</p>	<p>Spain: According to the Judgment of Supreme Court of 17 November 2025, it is not possible to issue third or successive administrative acts in place of those that have been annulled (good administration principle).</p> <p>Belgium: The Law of 18 December 2025 largely reversed the extension of the time limits introduced by the Law of 20 November 2022. The six-year and ten-year time limits introduced effective Fiscal Year 2023 were repealed, and the time limit in case of tax</p>	<p>Kuwait: The statute of limitations applicable to tax matters has been extended under the Civil Code. The general limitation period, which was previously five years, has been extended to ten years. This amendment applies to tax claims more broadly and aligns with the extended limitation period introduced under Law No. 157 of 2024 on the Taxation of Multinational Enterprise Groups, which implements the Domestic Minimum</p>

Taxpayers' right	Shift towards	Shift away from
	<p>fraud was reduced back to seven years. The four-year time limit, however, remains in force. These changes apply retroactively as of assessment year 2023, with the result that the time limits introduced by the law of 20 November 2022 will never take effect.</p> <p>Germany: According to § 171 (4) (3) AO (applicable as of 1.1.2025), a tax assessment notice may only be amended based on the findings of a tax audit within a five year period after the audit notice (necessary to start a tax audit) was issued.</p> <p>Hungary: The “compliance review”, a new form of audit introduced in 2025, foresees a maximum duration of 60 days.</p>	<p>Top-Up Tax (DMTT). In practice, the applicable limitation period also delineates the timeframe within which the tax administration may conduct tax audits.</p>
<p>Technical assistance</p>	<p>Kenya: Under the new Tax Procedures Act Section 20, Taxpayers have a statutory right to be represented by a licensed Tax Agent in all dealings with the Commissioner. This includes the preparation of returns, responding to audit queries, and representation during physical or desk audits</p>	
<p>Tax audit report</p>	<p>Honduras: The audit manual was changed in the course of 2025. It now provides one month for the taxpayer to submit evidence after the presentation of results by the Tax Administration. This means the taxpayer has more time to submit evidence in order to prove the Tax Administration right or wrong. Before, the practice was that the taxpayer only had 10 days.</p> <p>Kenya: Under the Tax Investigations Handbook 2025 and administrative guidelines, the KRA is now procedurally mandated to send a draft of their findings to the taxpayer before issuing a final assessment. This letter serves as the draft report. Taxpayers are given a specific window to review the facts and point out inaccuracies.</p>	

5. More intensive audits		
<p>The implication of the <i>nemo tenetur</i> principle</p>	<p>Chinese Taipei: it is reported that the increased application of AI in Audit selection observed in the course of 2025 has been used by the Tax Administration as a signalling tool to promote voluntary compliance without the need of more intensive audits.</p> <p>Kenya: under the Ninth Corporate Plan introduced in 2025, the Revenue Authority utilizes digital tools like eTIMS, withholding tax records, and customs import data to automatically cross-check tax returns.</p>	
<p>The implications of the <i>nemo tenetur</i> principle in connection with subsequent criminal proceedings</p>	<p>Belgium: A judgment of 24 June 2025, the Court of Appeal of Ghent ruled that the protection of the <i>nemo tenetur</i> principle applies from the moment a criminal charge within the meaning of Article 6 of the ECHR exists.</p> <p>Kenya: Based on the amended Tax Procedures Act, the right against self-incrimination is guaranteed, so that a person shall not be compelled to make a confession or admission that could be used in evidence against them.</p>	
<p>Court authorization or notification</p>	<p>Kenya: Under Section 60 of the Tax Procedures Act, a KRA officer may only enter a taxpayer's premises or dwelling with a warrant issued by a magistrate or a judge. This ensures that the entry is authorized by the judiciary rather than an administrative decree.</p>	<p>Luxembourg: Law of 12 December 2025 amended both the Penal Code and the Code of Criminal Procedure to strengthen criminal investigation powers, particularly in the context of economic and financial crime, including money laundering and terrorist financing. The law (and the amendments) do not specifically address tax crimes - although if qualified, they will fall under the scope. The 2025 reform introduced an expansion of the "mini-investigation" regime, which allows the public prosecutor's office to request certain investigative measures, including seizures, in the early stages of a case without the formal opening of a preliminary investigation and without a prior judicial warrant, provided the legal conditions for initiating this expedited procedure are met. The 'expansion' was criticised by the Luxembourg Bar Association for the judicial oversight.</p>
<p>Treatment of privileged information</p>	<p>Kenya: As of 2025, KRA's specialized digital forensics units are now equipped to create bit-for-bit forensic images (backups) of hard drives on-site.</p>	

	<p>Furthermore, in 2025 the Parliament rejected Finance Bill 2025 proposals that would have expanded KRA's powers to interfere with digital systems without strict judicial oversight.</p> <p>With regard to the minimum standard by which invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers, in Kenya, under Section 43 of the Tax Procedures Act, the Revenue Authority generally has five years from the date a return is filed to conduct an assessment or audit. This fundamental limit prevents indefinite scrutiny.</p>	
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Taxpayers' right	Shift towards	Shift away from
6. Reviews and appeals		
The remedies and their function	<ul style="list-style-type: none"> • Kenya (BP): Taxpayers must lodge a "Notice of Objection" electronically via the iTax system within 30 days of an assessment. The electronic submission triggers a structured internal review process with automated tracking. 	<ul style="list-style-type: none"> • Kenya (MS): Taxpayers must first pursue an administrative objection procedure before accessing the Tax Appeals Tribunal. The Finance Act and Kenyan Revenue Authority guidelines provide that internal review should be concluded within 90 days, confirming the structured role of the administrative review phase within the dispute process.
Length of the procedure	<ul style="list-style-type: none"> • Belgium (BP): In a judgment of 28 January 2025, the Brussels Court of Appeal ruled that the reasonable-time requirement under Article 6 of the ECHR applies to tax proceedings insofar as they contain a punitive element (i.e. tax surcharges, not the tax assessment itself). In assessing this requirement, the Court ruled that the duration of an appeal may reasonably extend up to two years. • Brazil (MS): In 2025, structured settlement ("transação") pathways were expanded and operationalised as scalable alternatives to lengthy disputes, enabling resolution and regularisation through digital adhesion models and differentiated terms (including capacity-to-pay, difficult recovery and small-value debt), functioning as an ADR-style route to reduce dispute duration and 	<ul style="list-style-type: none"> • Bolivia (BP): Judicial reviews and appeals are experiencing significant delays due to an excessive caseload and a limited number of judges

Taxpayers' right	Shift towards	Shift away from
	<p>enforcement backlog.</p> <ul style="list-style-type: none"> • Mexico (MS): On 12 May 2025, regulations implementing the Public Center for Alternative Dispute Resolution in Administrative Matters were published, introducing a mediation mechanism that taxpayers may request while a case is pending before the Federal Administrative Court. • Mexico (BP): A judicial reform entering into force in 2025 established a six-month statutory time limit for the resolution of tax cases. • Kenya (BP): The Tax Appeals Tribunal Act requires the Tribunal to hear and determine an appeal within 90 days from filing, extendable by a maximum of 30 days. • Romania (BP): Tax procedure law does not impose a maximum duration for administrative reviews or judicial appeals. Indicative time limits exist for administrative appeals, but no comprehensive temporal cap governs the overall length of proceedings, while judicial review is subject only to the general requirement of resolution within a reasonable time. 	
<i>Alternative dispute resolution</i>	None	None
<i>Audi alteram partem</i> and the right to a fair trial	<ul style="list-style-type: none"> • Kenya (BP): Section 23 of the Tax Procedures Act requires taxpayers to maintain records for five years only, thereby limiting the period for which documentary evidence may be requested. 	<ul style="list-style-type: none"> • Brazil (BP): An administrative regulation issued by the Brazilian Federal Revenue Service (RFB) tightened administrative requirements for the habilitation of credits arising from collective judicial decisions (e.g. claims based on collective mandamus actions filed by associations or unions). The new rules require taxpayers to demonstrate that they qualify as beneficiaries of the original collective action, including proof linked to factual circumstances at the relevant time (e.g. prior membership or representativeness), which may increase the documentary burden in administrative proceedings. • Romania (BP): Romanian tax procedure law does not explicitly prohibit the imposition of excessive or

Taxpayers' right	Shift towards	Shift away from
		practically impossible evidentiary burdens on taxpayers in administrative reviews or judicial appeals. Protection against such burdens still derives primarily from general principles of proportionality and judicial review, rather than from explicit evidentiary rules.
<i>Solve et repete</i>	<ul style="list-style-type: none"> • China (People's Rep.) (MS/BP): For disputes concerning tax liability, taxpayers had traditionally been required either to pay the tax before appealing or to provide a guarantee, failing which the right to appeal could be lost. However, the Customs Law passed on April 26, 2024 introduced significant reforms to tax dispute resolution procedures and revenue collection mechanisms, including the elimination of the payment-before-appeal rule. • Kenya (BP): Under the Tax Procedures Act and the Tax Appeals Tribunal Act, there is no general statutory requirement for taxpayers to pay the disputed tax, in whole or in part, as a precondition for filing an appeal before the Tax Appeals Tribunal. • Spain (MS): The Supreme Court ruled that where suspension with a guarantee has been granted at the administrative stage, it should normally continue in the judicial phase unless the court gives specific reasons to refuse it. The Supreme Court also clarified that interest accrued during the suspension cannot be combined with an enforcement surcharge where the debt was already under enforcement when the suspension was granted. 	None
Cost proceedings of	<ul style="list-style-type: none"> • Kenya (BP2): The national revenue authority operates a pro bono scheme under which licensed tax agents volunteer to assist low-income taxpayers with compliance matters and dispute resolution. 	<ul style="list-style-type: none"> • Kenya (BP1): Under Section 27 of the Civil Procedure Act, the awarding of costs is at the discretion of the court or tribunal, and the prevailing rule is that costs follow the event, meaning the losing party generally bears the legal costs of the successful party. • Romania (BP2): Romanian legislation does not provide tax-specific automatic legal assistance.
Public hearing	<ul style="list-style-type: none"> • Kenya (MS1): Article 50(8) of the Constitution of Kenya provides that the public may be excluded from court proceedings in certain circumstances, including where public presence would 	<ul style="list-style-type: none"> • Peru (MS2): Supreme Decree No. 303-2025-EF introduced rules on digital appearances before the tax administration, applicable to audit procedures and certain administrative claims. However, the measure does not

Taxpayers' right	Shift towards	Shift away from
	prejudice the interests of justice or violate the right to privacy.	extend to appeal proceedings before tax courts. <ul style="list-style-type: none"> • Romania (MS2): Romanian tax procedure law does not recognise a general right for taxpayers to request that hearings be conducted online, nor does it provide an automatic right to object to the use of remote hearing technologies.
Publication judgments and privacy	<ul style="list-style-type: none"> • Kenya (BP): Section 41 of the Data Protection Act imposes a duty on data controllers, including judicial authorities and the national revenue authority, to protect personal data, thereby providing a legal framework relevant to the protection of taxpayer confidentiality where judicial decisions are published. 	

7. Criminal and administrative sanctions		
The general framework	<ul style="list-style-type: none"> • Lithuania (MS): the strengthening of the principle of proportionality has been reinforced with legislation that aims to ensure that penalties are applied in a manner consistent with the principle of proportionality. • Brazil (MS): drift towards increased protection attributed to the principle of proportionality derives from the guidance of the Federal Supreme Court, which has decided that ne bis in idem shall apply regarding tax penalties • Belgium (MS): the law stipulates that a tax surcharge must be waived for a first offense committed in good faith and, unless the tax authorities prove otherwise, good faith is also presumed on the part of the taxpayer who committed a first offense (except than in those cases in which an ex officio assessment procedure is applied). 	<ul style="list-style-type: none"> • Italy (MS): the Supreme Court has maintained an approach that severely limits the expansion of the principle of proportionality, especially with reference to administrative tax penalties.
Voluntary disclosure	<ul style="list-style-type: none"> • Lithuania (BP): the Law on Tax Administration has provided that cooperation with Tax authorities can be a mitigating circumstance, which can lead to a reduction of penalty, even though the taxpayer denies 	

	<p>doing a transgression.</p> <ul style="list-style-type: none"> • Kenya (BP): adopts a voluntary disclosure programme aimed at mitigating sanctions in case of cooperative conduct on the part of the taxpayer. • Argentina (BP): in December 2025, Argentina enacted Law No. 27.799 (“Ley de Inocencia Fiscal”), which introduced changes to Section 16 of Law No. 27.430, strengthening the effects of voluntary disclosure and payment of the tax liability. 	
8. Enforcement of taxes		
Collection of taxes should never deprive taxpayers of their minimum necessary for living.	Romania (MS): civil procedure provisions have been amended to include the idea that taxpayers cannot be deprived of a minimum level of subsistence.	
Authorization by the judiciary should be required before seizing assets or bank accounts	Kenya (BP): the legislator has established a mechanism for prior judicial authorization that is a prerequisite for entering premises and seizing goods.	Luxembourg (BP): in December 2025, Law of 12 December 2025 was adopted, amending both the Penal Code and the Code of Criminal Procedure to strengthen criminal investigation powers, particularly in the context of economic and financial crime, including money laundering and terrorist financing.
Taxpayers should have the right to request delayed payment of arrears	<p>Hungary (MS): the legislator has introduced provisions aimed at ensuring a right for payment of delayed taxes through instalment mechanism.</p> <p>Kenya (MS): the legislator has introduced provisions aimed at ensuring a right for payment of delayed taxes through instalment mechanism.</p> <p>Chinese Taipei (MS): the legislator has introduced provisions aimed at ensuring a right for payment of delayed taxes through instalment mechanism.</p> <p>Brazil (MS): the legislator has started offering instalment plans and conditions calibrated to taxpayer capacity-to-pay and debt recoverability, expanding the practical availability and visibility of delayed-payment/structured-settlement options.</p>	<p>Romania (MS): Law 239/2025 and Government Emergency Ordinance 89/2025 were enacted, introducing stricter conditions for obtaining instalment and deferred payment arrangements for tax arrears.</p> <p>Bolivia (MS): Tax Authorities have reduced the maximum instalment payment period from 60 months to only 30 months, thereby limiting taxpayers’ ability to effectively access deferred payment arrangements.</p>
Bankruptcy of taxpayers should be avoided, by	Kenya (BP): measures and administrative practices have drifted towards the adherence to the best practice (empirical/aneccdotal	New Zealand (BP): Tax Authorities have become more active in pursuing bankruptcy and liquidation action against taxpayers with unpaid tax

partial remission of the debt or structured plans for deferred payment.	observation).	debts.
Temporary suspension of tax enforcement should follow natural disasters	Cuba (MS) : following the severe impact of Hurricane Melissa on 29 October 2025, the Ministry of Finance and Prices issued Resolution No. 322 on 11 November 2025, extending until 30 November 2025 the deadline for tax obligations originally due in November.	
9. Cross-border procedures		
Exchange of information on request: The right of the taxpayer to be informed and to challenge exchange of information	<p>Argentina: Law No. 27.788, of 28 May 2025, supposed adopting the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI). expanding its tax treaty network and coordinating simultaneous amendments to their bilateral tax treaty network without having to revise and renegotiate each treaty individually. Additionally, the enforcement of the DTT with China⁵¹⁰ (as of 1 January 2025) and Türkiye⁵¹¹ (as of 13 September 2024) include articles that regulate the exchange of information.</p> <p>Bolivia: Became the 172nd member of the Global Forum on Transparency and Exchange of Information for Tax Purposes, as of June 2025.</p> <p>Kenya: The Finance Act 2025 has introduced Advance Pricing Agreements. Moreover, its Data Protection Act of 2019 reinforces the right to be informed about the processing of personal data, which implies the data used for tax purpose.</p> <p>Lithuania: Article 10 of the new general provision in the Law on Tax Administration ensures that taxpayers</p>	

⁵¹⁰ See Ley 27.780, Boletín Oficial N° 35.528, 18 de octubre de 2024, <https://www.boletinoficial.gob.ar/detalleAviso/primera/315729/20241018> (accessed 16 February 2026)

⁵¹¹ See Ley 27.754, Boletín Oficial N° 35.500, 9 de septiembre de 2024, <https://www.boletinoficial.gob.ar/detalleAviso/primera/313551/20240909> (accessed 16 February 2026)

	are informed by intermediaries regarding the amount of data collected and transmitted.	
Additional safeguards in connection with EoIR	Kenya: Several Sections of the Data Protection Act 2019 (Sec. 26(b), 43, 49) are highlighted as provisions granting safeguards for the taxpayers', who, are primarily granted the ARCO rights to their personal data in the custody of a data controller, the Kenian Revenue Authorities (KRA). Also these measures establish how the KRA has to act and manage their data and the requirement to obtain a judicial warrant before accessing private documents or information from third parties.	Luxembourg: Referred again to case no. 52711, of the Tribunal Administratif (3e ch.), of 9 July 2025.
Automatic exchange of financial information: The different issues of taxpayer protection	Kenya: Several Sections of the Data Protection Act 2019 (Sec. 39(2), 48) are highlighted as provisions granting safeguards for the taxpayers', rights when exchanging information, mainly regarding obligations of the KRA regarding the obligation to destroy, delete or anonymize personal data ; or providing enough proof, before sending information, that the recipient country offers adequate data protection standards and security), or the requirement to obtain a judicial warrant before accessing private documents or information from third parties. Lithuania: natural persons are allowed to be notified and therefore exercise ARCO rights before their data is exchanged.	N/A
Mutual agreement procedure	Argentina: The passing a of the Ley 27.788 enabled the BEPS Multilateral Instrument (MLI) to enter into force. As the MLI foresees a Mutual Agreement Procedure (MAP), entails taxpayers access not only to the MAP but also to arbitration mechanisms that widen the number of guarantees they have to exercise their rights. Kenya: Through the Finance Act 2025, n° 9 of 2025, Kenya indicated the amendment of the Income Tax Act (Cap. 470). In such amendment it included Section 18G that supposed the introduction of Advance Pricing Agreement in the domestic legislation,	N/A

	<p>which normally involve negotiations like in the MAP. However, per se Kenya does not mention specific changes in 2025 regarding the MAP, only mentioning Article 47 of the Kenyan Constitution as the umbrella that covers to right to fair administrative procedures, such as the MAP.</p> <p>Perú: The Ministerial Resolution 383-2021-EF/10 enforced the MLI in 2025, implying the activation of the MAPs</p> <p>Romania: The Government Ordinance 11/2025 amends the provisions of Article 282 of the Tax Procedure Code, which introduced new legal provisions on the MAP enhancing both the access and the time to provide a resolution.</p>	
10. Legislation		
Constitutional limits to tax legislation: retrospective laws	<ul style="list-style-type: none"> • Kazakhstan: The new Tax Code, effective January 1, 2026, includes a provision that prohibits retrospective changes in taxation, stating that new taxes, increased rates, new obligations, or any tax provisions that negatively impact taxpayers will not have retroactive effect. • Spain: The Supreme Court's Judgment of July 7, 2025, highlights that the applicable rule at the time of the tax assessment must be considered, and regulations cannot be applied retroactively to tax years prior to their entry into force. 	None
Public consultation and involvement in the making of tax policy and law	<ul style="list-style-type: none"> • New Zealand: There is evidence of a renewed use of the Generic Tax Policy Process (GTPP) by the government, as demonstrated by the issuance of an updated Tax and Social Policy Work Program and an increased release of consultation documents regarding proposed policy changes before the introduction of draft legislation. 	<ul style="list-style-type: none"> • Romania: Despite the formal recognition of public consultation in legislative processes, including tax matters, recent practices have increasingly favoured expedited procedures, particularly Government Emergency Ordinances.
11. Revenue practice and guidance		
Access all relevant legal material	<p>Colombia: The Single Resolution 227 of 23 September 2025 compiles and consolidates all the regulatory provisions issued along three decades to grant major access to information. Furthermore, Resolution No. 000007 of 2025 implemented the the DIAN Regulatory Agenda. This resolution</p>	N/A

	<p>modifies Articles 31 and 32 of Chapter IV of DIAN Resolution 000091 of 2021, which establish the legal management model for the DIAN. Its main aim is to introduce a formal regulatory cycle for the creation and review of general administrative acts (mainly resolutions) issued by the Director General.</p> <p>Kenya: Based on Article 35 of the Kenyan Constitution every citizen has the right of access to information held by the state. Besides this article, no particular changes in 2025 were reported to grant taxpayers access to relevant information and data.</p>	
Binding Rulings	Kenya: Section 68 of the Tax Procedure Act n° 29 of 2025, foresees a system of binding advance rulings.	N/A
Non-binding Rulings	Kenya: Section 69 of the Tax Procedures Act n° 29 of 2025 establish that when a binding public ruling is withdrawn, becoming non-binding, it has to be immediately published.	N/A
12. Institutional framework for protecting taxpayers' rights		
Statement of taxpayers' rights: Charters, service charters and taxpayers' bills of rights	<ul style="list-style-type: none"> • Argentina: The Federal Administration of Public Revenue (ARCA) has published a comprehensive list of Taxpayer Rights, including the right to respectful treatment, access to information, and the ability to file complaints. While this charter marks a significant advancement in recognizing taxpayers' rights, it lacks the legal mechanisms and procedural guarantees needed for enforceability. • Brazil: The National Congress has approved the national "Code of Taxpayers' Rights" through Supplementary Law No. 225/2026, which establishes general norms governing the rights, guarantees, duties, and procedures that regulate the relationship between taxpayers and tax authorities at all levels of government. • Kazakhstan: The New Tax Code, effective January 1, 2026, includes provisions that address taxpayer rights. 	None

	<ul style="list-style-type: none"> • Colombia: The Taxpayers' and Customs Users' Ombudsman has published a letter on its website outlining taxpayers' rights and duties, providing clear explanations to enhance understanding. 	
Organizational structures for protecting taxpayers' rights	<ul style="list-style-type: none"> • Honduras: For the first time, the National Human Rights Commission (CONADEH) has published a report on the State of Taxpayer Rights, prepared in January 2025, enabling scrutiny of the primary taxpayer rights that are being violated. 	<ul style="list-style-type: none"> • Denmark: The Ministry of Finance announced on December 16, 2025, the abolition of the Director of Legal Protection position within the Danish Tax and Customs Administration, effective April 1, 2026, as part of broader budget cuts. While the Ministry justified this decision by citing improvements in the Tax Administration and the Parliamentary Ombudsman, the removal of this independent role is a setback for taxpayer protection, leaving only the Parliamentary Ombudsman to oversee these matters.

13. Artificial intelligence / Automated analytical systems

Transparency	<p>UK: HMRC introduced an "Artificial Intelligence (AI) and machine learning" policy to its Privacy Notice.</p> <p>Where HMRC makes use of AI that impact taxpayers, HMRC must ensure that:</p> <ul style="list-style-type: none"> - the results are explainable - there is human involvement and - they are compliant with data protection, security, and ethical standards. <p>Türkiye: On 1 October 2025, the Ministry of Finance declared that it starts to use AI during investigations regarding fake invoices as a tax evasion scheme. Guidance for taxpayers has been released by the Ministry on its website about the "Institutionally Controlled Risk Analysis System (KURGAN). The guidance on KURGAN system explains that the tax administration will deliver its outcome on risky activities to the relevant taxpayers in written form.</p> <p>Denmark: In April 2025 the Danish Tax and Customs Administration issued its first report on the use of AI in the Tax Administration. This is the</p>	<p>Costa Rica: With the implementation of the new virtual tax office, the Tax Administration has stated that they will use technological tools such as big data analytics and AI for the correct assessment and compliance of tax obligations. However, it has not made it publicly available the extent to which this will be used or what data it will be based on.</p> <p>Guatemala: The tax administration published that it would use AI for internal procedures and later it would implement it for the taxpayers.</p> <p>It indicated that more AI will be used in their operations without any details regarding the types of AI will be using.</p> <p>For example, AI is used in the audit process on the tax administration and there are no explanation of how the material was derived by artificial intelligence.</p> <p>Argentina: "At the national level, the Tax Authority increasingly rely on automated and AI-driven systems for compliance control, including automated taxpayer</p>
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	<p>first annual report on the use of AI in the Tax Administration and will be a recurring annual report on the subject. The report provides an overview of all systems in the Tax Administration making use of AI and also defines AI for this purpose and clarifies certain legal aspects. The report defines AI in two categories, namely machine learning and generative AI, where the first is characterized by not in itself generating new data or materials and the latter generating such new data or materials. The report establishes the fact that the Tax Administration currently operates 29 systems making use of machine learning, while the Tax Administration still does not operate systems based on generative AI.</p> <p>The report lists the purpose of all 29 systems currently in operation. The specific details provided on the individual systems are very limited and the purpose of the individual system is given in a single sentence, e.g. assessment of the risk of simple errors. From the list in the report, it is clear that the systems employing AI primarily are systems related to screening, risk assessment and selection of taxpayers for audit. No system employing AI is yet involved in making decisions with immediate and direct effect for taxpayers.</p> <p>The report amongst other aspects mentions certain outstanding data protection issues including updating of existing texts to ensure that taxpayers receive adequate information regarding the use of taxpayer's personal data by AI. Thus, the Tax Administration in this regard is working towards a higher level of information for taxpayers that are subject to procedures involving AI.</p> <p>The report also states that the Tax Administration operates three chatbots – one concerning tax, one concerning debt collection and one concerning property valuation. The chatbots provide general answers to queries and can refer questions to a physical person. The chatbots identify themselves initially as not being a person.</p>	<p>selection for audit, risk-scoring models, big-data inconsistency detection, behavioural segmentation, and large-scale systemic audits.</p> <p>However, taxpayers are not informed that these automated or AI-based tools are being applied to their case. No disclosure is made regarding the underlying model, the criteria used, the relevance of each variable, or the thresholds that trigger a tax audit. Moreover, the use of AI is not regulated by any national-level statute, administrative rule, or tax-specific regulation, resulting in significant opacity for taxpayers subject to compliance procedures relying on automated analytics.</p> <p>By contrast, in one jurisdiction only—Córdoba (1 out of 24 jurisdictions)—a different approach was adopted. Through Provincial Law No. 11.015, the province amended its Tax Code to expressly authorize the use of AI in audit and assessment procedures. The reform introduced: allowance to the tax authority to define algorithmic models and AI processes to support administrative judges in estimating taxable bases, established a mandatory human-in-the-loop safeguard, requiring that any assessment involving AI tools must be validated by a human official, and, expressly recognized the taxpayer's right to be informed when AI is used in the administrative processes.</p> <p>While Córdoba's reform partially aligns with international best practices by imposing transparency obligations, this remains an isolated provincial development. At the national level, the absence of disclosure obligations and the lack of regulatory safeguards for AI-driven procedures represent a shift away from the best practice standard.</p>
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	<p>The report also mentions a system based on AI for written inquiries submitted in the Tax Administration's digital contact form. The system automates internal distribution of these written inquiries within the Tax Administration. It reduces the manual tasks of distributing the written inquiries, operates around the clock and distributes inquiries instantly reducing time spent handling inquiries.</p> <p>The use of both AAS and AI raises questions on transparency and particularly transparency in relation to the precise method or calculations the system has used to generate results, e.g. identifying relevant materials, taxpayers or data. In Denmark this issue has given rise to quite a lot of debate in many respects and a fair amount of criticism, and this black box problem generally attracts attention.</p> <p>It is clear that decisions must meet the same requirements under tax procedure and administrative law regardless of whether the decisions are made automated by use of AI or AAS or not, and this also entails that the output of such systems making automated decisions must be documented and put on file including e.g. the decision itself, the reasoning applied, factual circumstances etc. On the other hand, the legal position on documentation of a system's method and intermediate calculations to reach the output is not in the same way settled in all respects. The black box problem relates to just the system's method and these intermediate calculations.</p> <p>The Parliamentary Ombudsman has opened several investigations into this type of problem in regard of AAS – specifically the property valuation system. In an ongoing investigation the Ombudsman on 5 October 2025 has asked the Tax Administration to answer several questions on underlying calculations in property valuation assessments in specific situations and to provide general information on whether the Tax Administration will be able to</p>	
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	<p>document and explain the underlying calculations etc.</p> <p>Brazil: In 2025, public-sector communications increased the level of public disclosure about AI use in tax administration, describing use cases and objectives (e.g., transforming data into “fair decisions” and improving tax/customs management), which partially supports transparency on AI/AAS “types and purposes”, though not necessarily at the level of a formal, exhaustive AI registry.</p> <p>Colombia: “Currently, the Colombian Tax and Customs Administration (DIAN) implements a range of Artificial Intelligence algorithms aimed at data analytics, behavioral pattern identification, and the development of predictive models. These solutions are primarily intended to optimize operational efficiency and strengthen audit and enforcement processes.</p> <p>To ensure proper traceability of analytical products and ongoing projects, Memorandum No. 240 of November 28, 2025 established the creation of a National Analytical Products Bank (Banco Nacional de Productos Analíticos – BNPA), which is currently under development. This repository will contain relevant information for each product or project, including its objective, data sources, methodology, update frequency, status, among other attributes.</p> <p>However, despite the existence of project inventories and documentary repositories, these solutions present limitations in terms of accessibility for external users, as they are tools designed exclusively for the entity’s internal management.</p> <p>Australia: A new version of the Australian Government Policy for the Responsible Use of AI in Government became effective on 15 December 2025. The tax authorities are bound by this policy. Among the requirements is the issuance of an AI Transparency</p>	
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	<p>Statement, that the tax authorities have done.</p>	
<p>Human Oversight and Safeguards</p>	<p>Denmark: The report of April 2025 briefly mentions that future decisions based solely on AI requires an explicit legal basis in national Danish law or EU law under article 22 of the GDPR. Thus, the Tax Administration is aware of this legal obligation when developing such future systems making decisions based on AI.</p> <p>Brazil: Official public communications in 2025 framed AI deployment in Brazil’s tax administration as supporting human decision-making, emphasising governance and responsible use rather than full automation of significant-impact decisions, indicating movement toward the “human oversight” principle (while not necessarily creating enforceable taxpayer-facing rights to challenge AI outputs).</p> <p>AI use in tax administration is explicitly linked to “trust”, “ethical use”, and fairer outcomes, which supports a movement toward acknowledging and managing algorithmic bias/disproportionality risks, albeit primarily through governance narratives rather than binding, taxpayer-enforceable standards.</p> <p>Colombia: All administrative decisions in Colombia by the tax authority involve human intervention.</p> <p>Spain: According to the Annual Plan on Fiscal and Customs Control approved on 27 February 2025, a study of different projects to use AI in different areas of the Tax Administration has started. The aim is to achieve greater efficiency of its actions, without allowing in any case that AI is the last decision-making instance as any action will be subject to human supervision.</p> <p>The AI Strategy of the Tax Administration has been updated on 1st December 2025: According to this strategy, AI tools should be seen as a complement to the exercise of the</p>	<p>Guatemala: The tax administration uses a chatbot for questions in their web page and there are no indications whether there is human intervention or not.</p>

	<p>functions of tax authorities and not as a substitute for human intervention.</p>	
<p>Guidelines and Fundamental Rights</p>	<p>Denmark: The report of April 2025 also touches very briefly upon the subject of bias and AI. In this respect the Tax Administration states a focus on ensuring that the personnel has the necessary knowledge to make use of the systems employing AI and how to process output from these systems including for reasons of automation bias.</p> <p>Brazil: RFB's 2025 official planning documentation for its digital strategy embeds data protection and governance considerations into the technology/AI agenda, reflecting institutional movement toward safeguards where AI use may affect fundamental rights such as privacy, even if this does not yet amount to a dedicated "taxpayer AI rights" legal framework.</p> <p>Spain: According to a Judgment of 11 September 2025, the Supreme Court orders the Administration to provide a Citizens' Foundation with the source code of the computer application that accredits the beneficiaries of the electricity social bonus (this judgment could be applicable to tax matters).</p>	

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	on?															
5	In your country, is there a system of "cooperative compliance"/"enhanced relationship" which applies to some taxpayers only?	No	Yes	Yes	No	No	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes
5 A	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/nonarbitrary basis?	n/a	Yes	Yes	n/a	n/a	No	n/a	n/a	Yes	Yes	n/a	Yes	Yes	Yes	Yes
6	Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate?	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	No	Yes	Yes	Yes
7	Are there special arrangements for individuals	No	Yes	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	Yes

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	who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations?															
7 A	Are there special arrangements in circumstances of force majeure?	No	Yes	No	No	No	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No
7 B	If yes to 7A, do said arrangements operate automatically?	n/a	No	n/a	n/a	n/a	n/a	No	n/a	n/a	No	No	No	No	No	n/a
2. The issue of a tax assessment																
8	Does a dialogue take place in your country between the taxpayer and the tax authority before the issuing of an assessment in order to reach an agreed assessment?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes
9	If yes, can the taxpayer request a	n/a	n/a	Yes	Yes	Yes	Yes	Yes	No	n/a	n/a	n/a	Yes	Yes	n/a	Yes

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	meeting with the tax officer?															
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?	No	Yes	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No
3. Confidentiality																
11	Is information held by your tax authority automatically encrypted?	Yes	No	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes	No	No	Yes
11A	Do data protection rights apply to all information held by tax authorities?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No
11B	If yes to 11A, does it include the right to access data	Yes	Yes	Yes	Yes	Yes	Yes	Yes	n/a	Yes	Yes	No	Yes	n/a	Yes	n/a

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	and correct inaccuracies?															
11C	If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled?	No	Yes	Yes	Yes	Yes	Yes	No	n/a	No	No	No	No	n/a	No	n/a
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	Yes	No	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	Yes	n/a	Yes	n/a	n/a	Yes	n/a	No	n/a	Yes	Yes	Yes	Yes	n/a	n/a
14	Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	Yes

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14A	If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a compensation?	No	No	No	No	n/a	Yes	No	n/a	n/a	Yes	Yes	No	No	n/a	No
15	Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data?	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	Yes	Yes	Yes	Yes
15A	Are tax officials entitled to work remotely?	Yes	Yes	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes
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?	n/a	Yes	Yes	n/a	n/a	No	No	n/a	Yes	Yes	Yes	Yes	n/a	Yes	Yes
15C	If yes to 15B, are those measures audited?	n/a	Yes	Yes	n/a	n/a	n/a	n/a	n/a	No	Yes	Yes	Yes	n/a	Yes	Yes

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16	Is information about the tax liability of specific taxpayers publicly available in your country?	No	Yes	No	No	No	No	No	No	No	Yes	Yes	No	Yes	Yes	Yes
16A	If yes to 16, is access limited only to those who have a legitimate interest?	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	No	n/a	No	No	No
16B	Can information held by tax authorities be supplied to other authorities?	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
16C	If yes to 16 B, is the supply to other public authorities permitted only when authorized by law and with appropriate safeguards?	Yes	Yes	Yes	n/a	n/a	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17	Is "naming and shaming" non-compliant taxpayers practised in your country?	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
17A	If yes to 17, is personal data that places the	n/a	Yes	n/a	n/a	n/a	n/a	n/a	No	No	Yes	Yes	n/a	Yes	n/a	Yes

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	individual at risk not disclosable?															
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. <i>habeas data</i> or freedom of information)?	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	No	Yes
18A	Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)?	No	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No
19	Is there a system of protection of legally privileged communications between the taxpayer and its advisers?	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes

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20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants or tax advisors)?	n/a	No	n/a	No	No	Yes	No	n/a	No	No	No	n/a	No	No	Yes
20A	Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)?	No	No	Yes	No	No	Yes	No	No	No	No	Yes	No	Yes	No	No
20B	If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers?	n/a	n/a	Yes	n/a	n/a	No	n/a	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a
4. Normal audits																
21	Does the principle <i>ne bis in idem</i> apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?	Yes	No	No	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes

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22	If yes, does this mean only one audit per tax per year?	Yes	n/a	n/a	n/a	n/a	n/a	Yes	No	n/a	n/a	No	Yes	No	n/a	Yes
23	Does the principle <i>audi alteram partem</i> 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	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes
23A	If yes to 23, does this principle also apply to online meetings?	Yes	n/a	Yes	n/a	No	n/a	No	No	Yes	n/a	n/a	Yes	n/a	No	Yes
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)?	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	Yes
25	Are there time limits applicable to the conduct of a normal	No	No	No	No	No	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	audit in your country (e.g. the audit must be concluded within so many months)?															
26	If yes, what is the normal limit in months?	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	10-12 months	There is no limit	There is no limit	There is no limit	4-6 months	7-9 months	1-3 months	More than 24 months	There is no limit
27	Does the taxpayer have the right to be represented by a person of its choice in the audit process?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
28	May the opinion of independent experts be used in the audit process?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
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?	No	No	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	Yes	Yes
30	Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
5. More intensive audits																
31	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No
32	If yes, is there a restriction on the use of information supplied by	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	the taxpayer in a subsequent penalty procedure/criminal procedure?															
33	If yes to <i>nemo tenetur</i> , can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority?	n/a	n/a	n/a	No	n/a	n/a	Yes	n/a	n/a	No	n/a	No	n/a	n/a	n/a
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?	No	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No
35	If yes, is there a requirement to give the taxpayer a	n/a	n/a	Yes	n/a	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	warning that the taxpayer can rely on the right of non-self-incrimination ?															
36	Is authorisation by a court always needed before the tax authority may enter and search premises?	Yes	No	No	Yes	Yes	No	Yes	No	No	Yes	No	No	No	No	No
37	May the tax authority enter and search the dwelling places of individuals?	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	No	No	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	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
38A	Does access to bank information for tax purposes require prior	No	No	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No	No	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	judicial authorisation ?															
39	Is there a procedure in place to ensure that legally privileged material is not taken during a search?	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes
39A	If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible?	No	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No
39B	If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system?	No	No	Yes	No	No	No	No	No	No	No	No	Yes	Yes	No	No
6. Reviews and appeals																
40	Is there a procedure for an internal review of an assessment/ decision before the taxpayer	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	appeals to the judiciary?															
40A	Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts?	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No
41	Does the taxpayer need permission to appeal to the first instance tribunal?	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No
42	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	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?	No	No	Yes	No	No	No	No	Yes	No	No	Yes	No	Yes	No	No
44	Are there time limits applicable for	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	a tax case to complete the judicial appeal process?															
45	If yes, what is the normal time it takes for a tax case to be concluded on appeal?	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	4-6 months	There is no limit	There is no limit
46	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?	No	Yes	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	Yes	No
46A	Does a taxpayer have the right to request an online hearing or object to it?	No	Yes	Yes	No	No	No	Yes	No	No	Yes	Yes	No	No	Yes	Yes
47	Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e-filing)?	No	Yes	No	No	No	No	No	No	Yes	No	Yes	No	Yes	No	No
48	Is the principle <i>audi alteram partem</i> (i.e. each party	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	has a right to a hearing) applied in all tax appeals?															
49	Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. <i>solve et repete</i>)?	Yes	No	Yes	No	No	No	No	Yes	No	No	Yes	No	Yes	No	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)?	No	n/a	Yes	n/a	n/a	n/a	n/a	Yes	n/a	n/a	Yes	n/a	n/a	n/a	n/a
51	Does the loser have to pay the costs of a tax appeal?	Yes	Yes	No	No	No	Yes	No	Yes	No	Yes	Yes	Yes	No	No	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	Yes	Yes	n/a	n/a	n/a	Yes	n/a	No	n/a	Yes	Yes	Yes	n/a	n/a	n/a

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	party)?															
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?	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	Yes	Yes	Yes
54	Are judgments of tax tribunals published?	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
55	If yes, can the taxpayer preserve its anonymity in the judgment?	Yes	Yes	Yes	Yes	n/a	No	Yes	n/a	No	No	Yes	No	No	No	Yes
7. Criminal and administrative sanctions																
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent (A) the imposition of a tax penalty and the tax liability; (B) the imposition of more than one tax penalty for the same conduct; and/or (C)	D	D	C	D	C	C, D	C, D	D	C	C	C	B, C, D	C, D	C	C, D

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	the imposition of a tax penalty and a criminal liability?															
57	If <i>ne bis in idem</i> 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)?	No	No	No	Yes	No	No	Yes	No	No	No	No	No	Yes	No	Yes
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
58A	Is there a legislative cap to prevent interest, penalties, and surcharges to exceed the amount of tax due?	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No
8. Enforcement of taxes																

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
59	Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets?	No	No	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	No	Yes
60	Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)?	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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?	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No
62	Does the taxpayer have the right to be informed before information is sought from third parties in response	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	to a specific request for exchange of information?															
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?	n/a	n/a	n/a	n/a	n/a	No	n/a	No	No	No	No	n/a	No	No	n/a
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?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
65	Does the taxpayer have the right to challenge, before the judiciary, the exchange of information relating to	No	No	No	No	No	Yes	Yes	No	Yes	Yes	No	No	No	No	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	him with another country?															
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?	No	No	No	No	No	Yes	Yes	No	Yes	Yes	No	No	No	No	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	Yes	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No
66	Does the taxpayer have the right to see any information received from another country that relates to him?	Yes	No	No	No	No	Yes	Yes	No	Yes	No	Yes	No	No	Yes	Yes
66	In the event of a leak of confidential	No	Yes	No	No	No	No	No	No	No	No	No	No	No	Yes	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
A	information, is exchange of information with that state suspended?															
66B	Are there time limits after which data that has been exchanged are to be destroyed or anonymously archived?	No	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	No
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	No	No	Yes	No	No	No	Yes	No	No	No	Yes	No	No	Yes	Yes
68	Does the taxpayer have the right to see the communications exchanged in the context of the mutual agreement procedure?	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No
68A	Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual	No	No	No	No	No	No	No	No	No	No	Yes	No	No	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	agreement procedures?															
10. Legislation																
69	Is there a prohibition on retrospective tax legislation in your country?	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes
70	If no, are there restrictions on the adoption of retrospective tax legislation in your country?	Yes	No	Yes	Yes	n/a	Yes	n/a	No	n/a	n/a	Yes	n/a	Yes	n/a	n/a
71	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	No	No	Yes	Yes	No	No	No	Yes	No	No	Yes	No	Yes	No	Yes
72	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
11. Revenue practice and guidance																
73	Does the tax authority in your country publish	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law?															
74	Does your country have a generalised system of advance rulings available to taxpayers?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes
75	If yes, is it legally binding?	n/a	Yes	Yes	No	No	Yes	Yes	No	Yes	n/a	n/a	No	n/a	n/a	Yes
76	If a binding ruling is refused, does the taxpayer have a right to appeal?	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	No	No	Yes	No	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)?	n/a	Yes	Yes	n/a	No	No	Yes	n/a	Yes	Yes	n/a	Yes	Yes	No	Yes

12. Institutional framework for protecting taxpayers' rights

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	No	Yes	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
79	If yes, are its provisions legally effective?	n/a	No	No	n/a	n/a	Yes	Yes	n/a	No	Yes	No	Yes	Yes	Yes	Yes
80	Is there a (tax) ombudsman/ taxpayers' advocate/equivalent position in your country?	No	Yes	Yes	No	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No
81	If yes, can the ombudsman intervene in an ongoing dispute between the taxpayer and the tax authority (before it goes to court)?	n/a	No	No	n/a	n/a	Yes	n/a	n/a	n/a	n/a	No	Yes	Yes	Yes	n/a
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	Yes	n/a	n/a	n/a	Yes	n/a	n/a	n/a	n/a	Yes	Yes	No	Yes	n/a
83	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	No	Yes	No	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
84	If yes, are its provisions legally effective?	n/a	No	n/a	n/a	n/a	Yes	Yes	n/a	No	Yes	No	Yes	Yes	Yes	Yes
85	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	No	Yes	Yes	No	No	Yes	No	No	No	No	Yes	Yes	Yes	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)?	n/a	No	No	n/a	n/a	Yes	n/a	n/a	n/a	n/a	No	Yes	Yes	Yes	n/a
87	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	Yes	n/a	n/a	n/a	Yes	n/a	n/a	n/a	n/a	Yes	Yes	No	No	n/a
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	No	n/a	No	n/a	n/a	No	No	n/a	No	No	No	No	n/a	No	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	that fact?															
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?	No	n/a	Yes	n/a	n/a	n/a	No	n/a	No	Yes	No	No	n/a	No	No
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?	No	n/a	n/a	n/a	n/a	No	No	n/a	No	No	No	No	n/a	No	n/a
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?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
92	Does a system exist for voluntary registration of AI/AAS?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
93	If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system?	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
94	Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS?	No	n/a	No	n/a	n/a	No	n/a	n/a	No	No	No	Yes	n/a	No	n/a
95	If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified?	n/a	n/a	n/a	n/a	n/a	Yes	No	n/a	n/a	Yes	n/a	No	n/a	n/a	n/a
96	If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors?	No	n/a	n/a	n/a	n/a	No	No	n/a	n/a	Yes	No	No	n/a	No	No
97	If yes to 96, is an explanation provided and does the taxpayer	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a

#	Question	Argentina	Australia	Austria	Bahamas	Barbados	Belgium	Bolivia	Bosnia and Herzegovina	Brazil (1)	Brazil (2)	Bulgaria	Chile	China (People's Rep.)	Colombia	Costa Rica
	have an effective remedy against unlawful or inaccurate use of AI/AAS?															
98	Do tax authorities publish guidance notes explaining the way in which they use AI/AAS?	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	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?	No	n/a	n/a	n/a	n/a	No	n/a	n/a	No	No	No	No	n/a	No	No
100	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	No	Yes	n/a	n/a	n/a	Yes	No	n/a	No	No	No	No	n/a	Yes	No

B.2. Croatia - Kazakhstan

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
1. Identifying 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?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes
2	If yes, can they request the correction of errors in the information?	n/a	Yes	Yes	Yes	Yes	Yes	Yes	Yes	n/a	Yes	Yes	Yes	Yes	n/a	Yes	Yes
3	Is it possible in your country for taxpayers to communicate electronically with the tax authority?	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	If yes, are there systems in place to prevent unauthorised access to the channel?	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	of communication?																
5	In your country, is there a system of "cooperative compliance"/"enhanced relationship" which applies to some taxpayers only?	Yes	No	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	Yes	Yes
5 A	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/nonarbitrary basis?	Yes	n/a	n/a	No	No	No	n/a	No	n/a	n/a	n/a	n/a	Yes	n/a	Yes	Yes
6	Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportiona	No	No	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	te?																
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?	No	No	No	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7 A	Are there special arrangements in circumstances of force majeure?	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	No	Yes	Yes
7 B	If yes to 7A, do said arrangements operate automatically?	No	No	Yes	No	No	No	No	n/a	n/a	No	n/a	No	No	n/a	No	No
2. The issue of a tax assessment																	
8	Does a dialogue take place in your country between the taxpayer	No	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes

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	and the tax authority before the issuing of an assessment in order to reach an agreed assessment?																
9	If yes, can the taxpayer request a meeting with the tax officer?	Yes	n/a	n/a	Yes	n/a	No	Yes	Yes	Yes	No	n/a	n/a	Yes	Yes	Yes	Yes
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?	No	No	No	Yes	No	Yes	Yes	No	No	No	Yes	No	Yes	No	Yes	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
3. Confidentiality																	
111	Is information held by your tax authority automatically encrypted?	No	No	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No
111A	Do data protection rights apply to all information held by tax authorities?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
111B	If yes to 11A, does it include the right to access data and correct inaccuracies?	n/a	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	n/a
111C	If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled?	n/a	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No	No	n/a
112	Is access to information held by the tax authority about a specific taxpayer accessible only to the	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No

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	tax official(s) dealing with that taxpayer's affairs?																
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	n/a	Yes	Yes	n/a	Yes	Yes	Yes	n/a	n/a	Yes	n/a	Yes	n/a	Yes	Yes	n/a
14	Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?	No	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	Yes	No
14A	If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a compensation?	No	No	No	Yes	n/a	No	Yes	n/a	n/a	Yes	No	Yes	n/a	No	No	n/a

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15	Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorized access to taxpayers' data?	No	No	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	No
15A	Are tax officials entitled to work remotely?	No	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	Yes	No	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?	n/a	n/a	Yes	Yes	No	Yes	No	n/a	n/a	No	Yes	n/a	Yes	n/a	Yes	n/a
15C	If yes to 15B, are those measures audited?	n/a	n/a	Yes	No	n/a	Yes	n/a	n/a	n/a	n/a	Yes	n/a	No	No	Yes	n/a
16	Is information about the tax liability of specific	No	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes	No	No	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	taxpayers publicly available in your country?																
16A	If yes to 16, is access limited only to those who have a legitimate interest?	n/a	n/a	No	No	No	n/a	No	n/a	n/a	No	n/a	n/a	No	n/a	n/a	No
16B	Can information held by tax authorities be supplied to other authorities?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes
16C	If yes to 16B, is the supply to other public authorities permitted only when authorized by law and with appropriate safeguards?	Yes	Yes	Yes	Yes	No	Yes	Yes	No	n/a	Yes	Yes	Yes	Yes	n/a	Yes	Yes
17	Is "naming and shaming" non-compliant taxpayers practised in your country?	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	No	No	No	No	Yes
17A	If yes to 17, is personal data that places the individual	Yes	n/a	No	n/a	No	n/a	Yes	Yes	n/a	n/a	No	n/a	n/a	n/a	n/a	Yes

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	at risk not disclosable ?																
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. <i>habeas data</i> or freedom of information)?	No	Yes	No	Yes	No	No	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes
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	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	No	Yes	Yes	No
19	Is there a system of protection of legally	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes

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	privileged communications between the taxpayer and its advisers?																
20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants or tax advisors)?	No	n/a	No	No	n/a	Yes	No	No	No	No	No	n/a	Yes	No	n/a	No
20A	Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)?	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	Yes	No	No	No
20B	If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers?	No	n/a	Yes	Yes	No	No	Yes	n/a	n/a	n/a	No	n/a	No	n/a	n/a	n/a
4. Normal audits																	

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
21	Does the principle <i>ne bis in idem</i> apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?	No	No	Yes	No	No	No	Yes	No	No	Yes	Yes	No	No	No	Yes	No
22	If yes, does this mean only one audit per tax per year?	n/a	n/a	No	n/a	n/a	n/a	No	n/a	n/a	No	No	n/a	n/a	n/a	Yes	n/a
23	Does the principle <i>audi alteram partem</i> 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)?	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes

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23A	If yes to 23, does this principle also apply to online meetings?	n/a	No	No	Yes	n/a	Yes	Yes	n/a	No	No	Yes	Yes	Yes	n/a	Yes	Yes
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)?	No	Yes	No	No	Yes	No	No	No	No	Yes	No	Yes	Yes	No	No	Yes
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)?	No	No	Yes	No	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	Yes
26	If yes, what is the normal limit in months?	There is no limit	There is no limit	More than 24 months	There is no limit	There is no limit	More than 24 months	16-18 months	There is no limit	There is no limit	7-9 months	10-12 months	19-21 months	There is no limit	There is no limit	There is no limit	4-6 months

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27	Does the taxpayer have the right to be represented by a person of its choice in the audit process?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
28	May the opinion of independent experts be used in the audit process?	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
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	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	Yes
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	No	No	Yes	No	No	No	Yes	No	No	Yes	Yes	No	No	No	No	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	brought?																
30	Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	Yes
5. More intensive audits																	
31	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes
32	If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/ criminal procedure?	No	n/a	Yes	Yes	n/a	No	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	Yes
33	If yes to <i>nemo tenetur</i> ,	n/a	n/a	No	No	n/a	Yes	Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority?																
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?	No	No	No	Yes	No	Yes	No	No	No	No	Yes	Yes	No	No	No	Yes
35	If yes, is there a requirement to give the taxpayer a warning	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a	n/a	n/a	No	No	n/a	n/a	n/a	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	that the taxpayer can rely on the right of non-self-incrimination?																
36	Is authorisation by a court always needed before the tax authority may enter and search premises?	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No
37	May the tax authority enter and search the dwelling places of individuals?	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	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)?	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
38A	Does access to bank information	No	No	No	No	No	Yes	No	Yes	Yes	No	No	Yes	No	Yes	No	No

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	for tax purposes require prior judicial authorisation?																
39	Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search?	No	No	Yes	Yes	No	No	No	No	No	No	Yes	No	Yes	No	No	Yes
39A	If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible?	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	Yes	No	No	No
39B	If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	system?																
6. Reviews and appeals																	
40	Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
40A	Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts?	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No
41	Does the taxpayer need permission to appeal to the first instance tribunal?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
42	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	No	No	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No

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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	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	No	Yes	Yes
44	Are there time limits applicable for a tax case to complete the judicial appeal process?	No	Yes	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes
45	If yes, what is the normal time it takes for a tax case to be concluded on appeal?	There is no limit	7-9 months	More than 24 months	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	22-24 months	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	10-12 months
46	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a	No	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No

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	tax case proceeds to the judiciary?																
46A	Does a taxpayer have the right to request an online hearing or object to it?	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No	No	Yes
47	Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e-filing)?	No	No	No	Yes	No	Yes	Yes	No	No	Yes	Yes	No	Yes	No	No	No
48	Is the principle <i>audi alteram partem</i> (i.e. each party has a right to a hearing) applied in all tax appeals?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
49	Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve	No	Yes	No	No	No	Yes	Yes	No	No	No	No	Yes	Yes	No	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	<i>et repete</i>)?																
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)?	No	Yes	n/a	n/a	n/a	Yes	Yes	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	n/a
51	Does the loser have to pay the costs of a tax appeal?	No	No	No	No	No	Yes	Yes	No	No	No	No	No	Yes	No	No	Yes
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)?	n/a	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a	No
53	If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	preserve secrecy/confidentiality?																
54	Are judgments of tax tribunals published?	No	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes
55	If yes, can the taxpayer preserve its anonymity in the judgment?	n/a	n/a	Yes	Yes	n/a	Yes	Yes	No	n/a	n/a	Yes	No	Yes	Yes	Yes	No
7. Criminal and administrative sanctions																	
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent (A) the imposition of a tax penalty and the tax liability; (B) the imposition of more than one tax penalty for the same conduct; and/or (C) the imposition of a tax	C	A	C	A	D	A	C, D	D	C, D	B, C, D	A	A	C	C, D	A	C, D

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	penalty and a criminal liability?																
57	If <i>ne bis in idem</i> 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)?	No	n/a	No	n/a	Yes	n/a	No	Yes	No	Yes	n/a	No	No	Yes	n/a	Yes
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes
58A	Is there a legislative cap to prevent interest, penalties, and surcharges to exceed the amount of tax due?	No	No	No	No	No	No	No	Yes	No	Yes	Yes	Yes	No	No	Yes	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
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?	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	No	Yes	No	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
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?	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
62	Does the taxpayer have the right to be informed before information is sought from third parties in response to a specific request for exchange of information ?	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	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 ?	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a	n/a	No	No
64	Does the taxpayer have the	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	right to be heard by the tax authority before the exchange of information relating to him with another country?																
65	Does the taxpayer have the right to challenge, before the judiciary, the exchange of information relating to him with another country?	No	No	No	Yes	No	Yes	No	No	No	No	No	No	No	Yes	No	Yes
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?	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	No	No	Yes
65B	Is exchange of information prohibited with any	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	Yes	No

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	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?																
666	Does the taxpayer have the right to see any information received from another country that relates to him?	No	No	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	No	No	No	No
666A	In the event of a leak of confidential information, is exchange of information with that state suspended?	No	No	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	Yes	No
666B	Are there time limits after which data that has been exchanged are to be	No	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	No	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	destroyed or anonymously archived?																
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	No	No	Yes
68	Does the taxpayer have the right to see the communications exchanged in the context of the mutual agreement procedure?	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No
68A	Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures?	No	No	No	No	No	Yes	Yes	No	No	No	No	Yes	No	No	No	No
10. Legislation																	

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
69	Is there a prohibition on retrospective tax legislation in your country?	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes
70	If no, are there restrictions on the adoption of retrospective tax legislation in your country?	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a	Yes	n/a	n/a	n/a	n/a	Yes	n/a	n/a
71	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes	Yes	Yes
72	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11. Revenue practice and guidance																	
73	Does the tax authority in your country	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law?																
74	Does your country have a generalised system of advance rulings available to taxpayers?	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No
75	If yes, is it legally binding?	Yes	No	Yes	Yes	Yes	Yes	n/a	Yes	n/a	n/a	Yes	Yes	No	No	Yes	n/a
76	If a binding ruling is refused, does the taxpayer have a right to appeal?	No	Yes	No	Yes	No	Yes	No	No	No	Yes	Yes	Yes	No	No	No	Yes
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)	No	No	n/a	Yes	Yes	Yes	Yes	n/a	n/a	Yes	No	Yes	n/a	n/a	Yes	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	of legitimate expectations)?																
12. Institutional framework for protecting taxpayers' rights																	
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	Yes	No	No	No	No	No	No	Yes	No	Yes	No	Yes	Yes	No	No	No
79	If yes, are its provisions legally effective?	No	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	Yes	n/a	No	Yes	n/a	n/a	n/a
80	Is there a (tax) ombudsman/taxpayers' advocate/equivalent position in your country?	No	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes
81	If yes, can the ombudsman intervene in an ongoing dispute between the taxpayer and the tax authority (before it goes to court)?	n/a	n/a	Yes	Yes	No	n/a	No	n/a	n/a	Yes	n/a	n/a	Yes	n/a	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	n/a	Yes	Yes	Yes	n/a	Yes	n/a	n/a	Yes	n/a	n/a	No	n/a	n/a	Yes
83	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	Yes	No	No	No	No	No	No	Yes	No	Yes	No	No	Yes	No	No	Yes
84	If yes, are its provisions legally effective?	No	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a	Yes	n/a	n/a	Yes
85	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	No	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes
86	If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)?	n/a	n/a	Yes	Yes	No	n/a	No	n/a	n/a	Yes	n/a	n/a	Yes	n/a	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
87	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	n/a	Yes	Yes	No	n/a	Yes	n/a	n/a	Yes	n/a	n/a	No	n/a	No	Yes
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?	n/a	n/a	n/a	No	No	No	n/a	Yes	n/a	No	No	Yes	No	n/a	No	No
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?	n/a	n/a	n/a	Yes	No	Yes	n/a	No	n/a	No	n/a	n/a	No	n/a	No	No
90	If a decision relating to tax administration	n/a	n/a	n/a	No	No	n/a	n/a	No	n/a	n/a	n/a	No	No	n/a	No	No

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	on has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied?																
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?	No	No	No	Yes	No	No	No	No	No	No	No	Yes	No	No	No	No
92	Does a system exist for voluntary registration of AI/AAS?	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No
93	If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system?	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
94	Are decisions that may have a	n/a	n/a	n/a	Yes	No	No	n/a	No	n/a	n/a	No	No	No	n/a	No	Yes

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
	significant impact on a taxpayer taken exclusively by AI/AAS?																
95	If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified?	n/a	n/a	n/a	No	Yes	n/a	n/a	No	n/a	n/a	Yes	n/a	n/a	n/a	n/a	No
96	If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors?	n/a	n/a	n/a	Yes	No	Yes	n/a	No	n/a	n/a	n/a	No	No	n/a	No	No
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?	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

#	Question	Croatia	Cuba	Czech Republic	Denmark	Finland	Germany	Greece	Guatemala	Guyana	Honduras	Hungary	India	Italy	Jamaica	Japan	Kazakhstan
98	Do tax authorities publish guidance notes explaining the way in which they use AI/AAS?	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	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?	n/a	n/a	n/a	No	Yes	No	n/a	No	n/a	No	n/a	n/a	n/a	n/a	No	No
100	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	n/a	n/a	No	Yes	No	n/a	No	n/a	n/a	Yes	n/a	n/a	n/a	No	No

B.3. Kenya - Romania

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
1. Identifying 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?	No	No	Yes	Yes	No	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes
2	If yes, can they request the correction of errors in the information?	Yes	n/a	Yes	Yes	n/a	Yes	n/a	Yes	n/a	n/a	Yes	Yes	Yes	Yes	Yes
3	Is it possible in your country for taxpayers to communicate electronically with the tax authority?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	If yes, are there systems in place to prevent unauthorised access to the channel of communication?	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	tion?															
5	In your country, is there a system of "cooperative compliance"/"enhanced relationship" which applies to some taxpayers only?	Yes	No	Yes	No	No	Yes	No	No	Yes	Yes	Yes	No	No	Yes	Yes
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/nonarbitrary basis?	Yes	n/a	Yes	n/a	n/a	No	n/a	n/a	No	No	Yes	n/a	n/a	Yes	Yes
6	Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate?	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
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	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	No	Yes
7A	Are there special arrangements in circumstances of force majeure?	No	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes
7B	If yes to 7A, do said arrangements operate automatically?	n/a	No	No	n/a	n/a	No	No	No	n/a	Yes	No	n/a	Yes	No	No
2. The issue of a tax assessment																
8	Does a dialogue take place in your country between the taxpayer and the tax authority	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	before the issuing of an assessment in order to reach an agreed assessment ?															
9	If yes, can the taxpayer request a meeting with the tax officer?	Yes	Yes	Yes	Yes	n/a	Yes	n/a	Yes	Yes	Yes	Yes	n/a	Yes	n/a	Yes
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?	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
3. Confidentiality																
11	Is information held by your tax authority automatically encrypted?	Yes	No	Yes	No	No	No	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes
11 A	Do data protection rights apply to all information held by tax authorities?	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11 B	If yes to 11A, does it include the right to access data and correct inaccuracies?	Yes	No	Yes	n/a	No	Yes	Yes	n/a	Yes	No	Yes	Yes	Yes	Yes	Yes
11 C	If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled?	No	No	No	n/a	Yes	Yes	No	n/a	No	No	Yes	Yes	No	No	No
12	Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s)?	Yes	Yes	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	dealing with that taxpayer's affairs?															
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	Yes	Yes	n/a	n/a	n/a	Yes	Yes	n/a	n/a	Yes	Yes	Yes	Yes	n/a	n/a
14	Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?	Yes	Yes	No	Yes	No	Yes	No	No	No	Yes	Yes	No	Yes	Yes	No
14 A	If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a compensation?	Yes	No	n/a	Yes	n/a	Yes	n/a	n/a	n/a	No	Yes	No	No	No	n/a
15	Are there examples of tax officials who have been criminally	Yes	No	No	Yes	No	Yes	No	No	Yes	Yes	No	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	prosecuted in the last decade for unauthorised access to taxpayers' data?															
15 A	Are tax officials entitled to work remotely?	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No
15 B	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?	n/a	n/a	Yes	Yes	n/a	n/a	Yes	n/a	Yes	Yes	Yes	n/a	Yes	Yes	n/a
15 C	If yes to 15B, are those measures audited?	n/a	n/a	No	Yes	n/a	n/a	No	n/a	No	Yes	Yes	n/a	Yes	No	n/a
16	Is information about the tax liability of specific taxpayers publicly available in your country?	No	No	No	No	No	No	Yes	No	No	No	Yes	No	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
16 A	If yes to 16, is access limited only to those who have a legitimate interest?	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a	n/a	No	n/a	No	No	Yes
16 B	Can information held by tax authorities be supplied to other authorities?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16 C	If yes to 16 B, is the supply to other public authorities permitted only when authorized by law and with appropriate safeguards?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
17	Is "naming and shaming" non-compliant taxpayers practised in your country?	Yes	No	No	No	No	Yes	Yes	No	No	No	No	No	Yes	Yes	Yes
17 A	If yes to 17, is personal data that places the individual at risk not disclosable	Yes	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	No	n/a	n/a	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	?															
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. <i>habeas data</i> or freedom of information) ?	Yes	No	Yes	No	No	No	Yes	No	No	No	No	No	Yes	No	No
18 A	Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)?	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	Yes	No	No	No	Yes
19	Is there a system of protection of legally privileged communica	Yes	Yes	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	tions between the taxpayer and its advisers?															
20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants or tax advisers)?	No	No	n/a	No	n/a	Yes	n/a	No	Yes	No	No	n/a	No	No	No
20 A	Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)?	Yes	No	No	Yes	No	Yes	Yes	No	Yes	No	Yes	No	No	Yes	Yes
20 B	If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers?	Yes	n/a	n/a	No	n/a	Yes	Yes	n/a	No	n/a	Yes	n/a	n/a	No	Yes
4. Normal audits																
21	Does the principle <i>ne bis in idem</i>	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?															
22	If yes, does this mean only one audit per tax per year?	n/a	n/a	Yes	No	Yes	n/a	No	n/a	n/a	n/a	n/a	Yes	No	Yes	No
23	Does the principle <i>audi alteram partem</i> 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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23 A	If yes to 23, does this principle also apply to online	Yes	n/a	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	meetings?															
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)?	No	No	No	No	Yes	No	No	No	No	Yes	No	Yes	No	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)?	No	Yes	No	No	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes
26	If yes, what is the normal limit in months?	There is no limit	More than 24 months	There is no limit	There is no limit	4-6 months	10-12 months	10-12 months	More than 24 months	There is no limit	There is no limit	More than 24 months	There is no limit	10-12 months	4-6 months	4-6 months
27	Does the taxpayer have the right to be represented by a person	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	of its choice in the audit process?															
28	May the opinion of independent experts be used in the audit process?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
29 A	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	Yes	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes
30	Are there limits to the frequency of audits of the same taxpayer	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	(e.g. in respect to different periods or different taxes)?															
5. More intensive audits																
31	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	Yes	No	No	No	No	No	No	No	Yes	No	Yes	Yes	No	Yes	Yes
32	If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure?	Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	No	Yes	n/a	Yes	No
33	If yes to <i>nemo tenetur</i> , can the taxpayer raise this principle to refuse to supply basic	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	Yes	No	n/a	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	accounting information to the tax authority?															
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?	No	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No	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?	n/a	n/a	n/a	Yes	n/a	n/a	n/a	n/a	Yes	No	Yes	Yes	n/a	n/a	n/a

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	n?															
36	Is authorisation by a court always needed before the tax authority may enter and search premises?	No	Yes	Yes	No	No	No	No	No	No	No	Yes	No	No	No	No
37	May the tax authority enter and search the dwelling places of individuals?	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No	Yes	No	No	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	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
38 A	Does access to bank information for tax purposes require prior judicial authorisation?	Yes	Yes	No	No	No	No	Yes	No	No	No	Yes	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
39	Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search?	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	No
39 A	If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible?	Yes	No	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes
39 B	If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system?	Yes	No	Yes	No	No	No	No	No	No	Yes	Yes	No	Yes	No	Yes
6. Reviews and appeals																
40	Is there a procedure for an internal	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	review of an assessment /decision before the taxpayer appeals to the judiciary?															
40 A	Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts?	Yes	No	No	Yes	Yes	No	Yes	No	Yes	No	No	No	No	Yes	No
41	Does the taxpayer need permission to appeal to the first instance tribunal?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes
42	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes
43	Is it necessary for the taxpayer to bring his case first before an administrative court to	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	quash the assessment /decision, before the case can proceed to a judicial hearing?															
44	Are there time limits applicable for a tax case to complete the judicial appeal process?	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No
45	If yes, what is the normal time it takes for a tax case to be concluded on appeal?	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	4-6 months	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit	There is no limit
46	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	No	No	No	No
46 A	Does a taxpayer have the right to request an	Yes	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	online hearing or object to it?															
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	Yes	Yes	No	No	No	No	No	No	No	Yes	No	No	No	No
48	Is the principle <i>audi alteram partem</i> (i.e. each party has a right to a hearing) applied in all tax appeals?	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
49	Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. <i>solve et repete</i>)?	Yes	No	No	Yes	Yes	No	No	Yes	Yes	No	Yes	No	No	No	Yes
50	If yes, are there exceptions recognised where the taxpayer does not need to pay before	Yes	n/a	n/a	Yes	Yes	n/a	n/a	No	Yes	n/a	Yes	n/a	n/a	n/a	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	appealing (i.e. can obtain an interim suspension of the tax debt)?															
51	Does the loser have to pay the costs of a tax appeal?	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	No	Yes	Yes
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)?	Yes	Yes	Yes	Yes	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a	Yes	Yes
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	Yes	Yes	No	No	No	No	No	No	No	Yes	No	Yes	Yes	No
54	Are judgments of tax tribunals published?	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
55	If yes, can the taxpayer preserve its anonymity in the judgment?	Yes	n/a	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7. Criminal and administrative sanctions																
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent (A) the imposition of a tax penalty and the tax liability; (B) the imposition of more than one tax penalty for the same conduct; and/or (C) the imposition of a tax penalty and a criminal liability?	C, D	C, D	C	C, D	C	C	C	C, D	C	D	C, D	D	D	D	B, C, D
57	If <i>ne bis in idem</i> is recognised, does this prevent two parallel sets of court proceedings arising from the	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	n/a	Yes	No	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	same factual circumstances (e.g. a tax court and a criminal court)?															
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	Yes	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
58 A	Is there a legislative cap to prevent interest, penalties, and surcharges to exceed the amount of tax due?	No	No	No	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No
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?	No	Yes	No	Yes	Yes	No	No	No	No	No	Yes	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
60	Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee) ?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
62	Does the taxpayer have the right to be informed before information is sought from third parties in response to a specific request for exchange of information ?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
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 ?	n/a	n/a	No	No	n/a	n/a	n/a	n/a	Yes	n/a	No	n/a	No	No	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?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
65	Does the taxpayer have the right to challenge, before the	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	Yes	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	judiciary, the exchange of information relating to him with another country?															
65 A	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	Yes	Yes	No	No	No	No	Yes	Yes	Yes	No	No	Yes	No
65 B	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	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
66	Does the taxpayer have the right to see any information received from another country that relates to him?	Yes	No	Yes	No	No	No	No	No	Yes	No	Yes	No	Yes	No	No
66 A	In the event of a leak of confidential information, is exchange of information with that state suspended?	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	No	Yes
66 B	Are there time limits after which data that has been exchanged are to be destroyed or anonymously archived?	Yes	No	Yes	No	No	Yes	No	No	No	No	Yes	No	Yes	No	No
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	No	Yes	Yes	Yes	No	Yes	No	No	No	No	No	No	Yes	No	Yes

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
68	Does the taxpayer have the right to see the communications exchanged in the context of the mutual agreement procedure?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
68 A	Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures?	No	No	No	No	No	Yes	No	No	No	Yes	No	No	No	No	Yes
10. Legislation																
69	Is there a prohibition on retrospective tax legislation in your country?	No	No	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	Yes	No	Yes
70	If no, are there restrictions on the adoption of retrospective tax legislation	Yes	Yes	n/a	n/a	n/a	n/a	n/a	No	Yes	n/a	n/a	n/a	n/a	Yes	n/a

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	in your country?															
71	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes
72	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
74	Does your country have a generalised system of advance	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	rulings available to taxpayers?															
75	If yes, is it legally binding?	Yes	n/a	Yes	Yes	Yes	Yes	n/a	Yes	Yes	Yes	Yes	Yes	n/a	Yes	n/a
76	If a binding ruling is refused, does the taxpayer have a right to appeal?	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	Yes
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)?	Yes	n/a	Yes	No	Yes	n/a	n/a	Yes	Yes	n/a	n/a	No	n/a	Yes	No
12. Institutional framework for protecting taxpayers' rights																
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	Yes	No	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
79	If yes, are its provisions legally effective?	No	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	No	Yes	Yes	Yes	n/a	n/a
80	Is there a (tax) ombudsman/taxpayers' advocate/equivalent position in your country?	Yes	No	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	No
81	If yes, can the ombudsman intervene in an ongoing dispute between the taxpayer and the tax authority (before it goes to court)?	Yes	n/a	n/a	Yes	n/a	Yes	Yes	n/a	No	No	Yes	n/a	No	n/a	n/a
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	Yes	n/a	n/a	Yes	n/a	Yes	Yes	n/a	Yes	Yes	Yes	n/a	n/a	n/a	n/a
83	Is there a taxpayers' charter or taxpayers' bill of rights	Yes	No	No	No	No	Yes	Yes	No	No	No	Yes	Yes	Yes	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	in your country?															
84	If yes, are its provisions legally effective?	No	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	n/a	Yes	Yes	Yes	n/a	n/a
85	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	Yes	No	No	Yes	No	Yes	Yes	No	Yes	No	Yes	No	Yes	No	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)?	Yes	n/a	n/a	Yes	n/a	Yes	Yes	n/a	No	n/a	Yes	n/a	No	n/a	n/a
87	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	Yes	n/a	n/a	Yes	n/a	Yes	Yes	n/a	Yes	n/a	Yes	n/a	n/a	n/a	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
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?	No	No	No	n/a	No	n/a	No	n/a	No	n/a	n/a	n/a	No	n/a	Yes
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?	No	No	Yes	n/a	No	n/a	No	n/a	No	n/a	Yes	n/a	n/a	n/a	No
90	If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic	No	No	n/a	n/a	No	n/a	No	n/a	No	n/a	Yes	n/a	n/a	n/a	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	details of the procedure applied?															
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?	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No
92	Does a system exist for voluntary registration of AI/AAS?	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
93	If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system?	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
94	Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS?	No	No	No	No	n/a	n/a	Yes	n/a	No	n/a	n/a	n/a	n/a	n/a	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
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	Yes	n/a	n/a	n/a	n/a	Yes	n/a	Yes	n/a	n/a	n/a	n/a	n/a	n/a
96	If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors?	Yes	No	n/a	n/a	n/a	n/a	No	n/a	No	n/a	n/a	n/a	n/a	n/a	No
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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
98	Do tax authorities publish guidance notes explaining the way in	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No

#	Question	Kenya	Kuwait	Lithuania	Luxembourg	Mauritius	Mexico (1)	Mexico (2)	Nepal	Netherlands (The)	New Zealand	Norway	Panama	Peru	Portugal	Romania
	which they use AI/AAS?															
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?	No	No	n/a	n/a	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No
100	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	No	Yes	n/a	n/a	n/a	n/a	No	n/a	Yes	n/a	Yes	n/a	n/a	n/a	No

B.4. Serbia - Venezuela

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
1. Identifying 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	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
2	If yes, can they request the correction of errors in the information?	Yes	Yes	n/a	Yes	Yes	Yes	Yes	n/a	No	Yes	Yes	Yes	Yes	Yes
3	Is it possible in your country for taxpayers to communicate electronically with the tax authority?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	If yes, are there systems in place to prevent unauthorised access to the channel of communication?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
5	In your country, is there a system of "cooperative compliance"/"enhanced relationship" which applies	No	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	to some taxpayers only?														
5 A	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/nonarbitrary basis?	n/a	Yes	Yes	Yes	Yes	No	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a
6	Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate?	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	No	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	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	obligations?														
7 A	Are there special arrangements in circumstances of force majeure?	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No
7 B	If yes to 7A, do said arrangements operate automatically?	No	Yes	No	No	No	n/a	No	n/a	No	n/a	No	No	n/a	n/a
2. The issue of a tax assessment															
8	Does a dialogue take place in your country between the taxpayer and the tax authority before the issuing of an assessment in order to reach an agreed assessment?	No	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9	If yes, can the taxpayer request a meeting with the tax officer?	n/a	No	n/a	n/a	n/a	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
10	If a systematic error in the assessment of tax comes to light (e.g. the tax authority	No	Yes	No	No	No	Yes	Yes	No	No	No	No	No	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	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?														
3. Confidentiality															
11	Is information held by your tax authority automatically encrypted?	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No
11A	Do data protection rights apply to all information held by tax authorities?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
11B	If yes to 11A, does it include the right to access data and correct inaccuracies?	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	n/a
11C	If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled?	Yes	Yes	No	No	Yes	Yes	No	No	No	No	Yes	Yes	No	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
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	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
13	If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer?	Yes	n/a	n/a	Yes	n/a	n/a	n/a	n/a	Yes	Yes	No	Yes	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	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	No
14A	If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a compensation?	Yes	n/a	n/a	No	Yes	n/a	n/a	n/a	No	No	Yes	Yes	No	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
15	Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data?	No	No	No	No	Yes	No	Yes	No	No	No	Yes	Yes	No	No
15A	Are tax officials entitled to work remotely?	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	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?	n/a	Yes	n/a	Yes	Yes	Yes	n/a	n/a	Yes	Yes	Yes	Yes	n/a	n/a
15C	If yes to 15B, are those measures audited?	n/a	Yes	n/a	Yes	Yes	No	n/a	n/a	No	Yes	Yes	Yes	n/a	n/a
16	Is information about the tax liability of specific taxpayers publicly available in your country?	Yes	Yes	No	No	Yes	No	No	No	No	No	No	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
16A	If yes to 16, is access limited only to those who have a legitimate interest?	No	No	n/a	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	No
16B	Can information held by tax authorities be supplied to other authorities?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No
16C	If yes to 16 B, is the supply to other public authorities permitted only when authorized by law and with appropriate safeguards?	Yes	Yes	Yes	Yes	Yes	Yes	No	n/a	Yes	Yes	Yes	Yes	Yes	n/a
17	Is "naming and shaming" non-compliant taxpayers practised in your country?	Yes	Yes	No	Yes	No	No	Yes	No	Yes	Yes	Yes	No	No	No
17A	If yes to 17, is personal data that places the individual at risk not disclosable?	Yes	Yes	n/a	Yes	n/a	n/a	Yes	n/a	Yes	Yes	Yes	n/a	n/a	n/a
18	Is there a system in your country by which the	Yes	Yes	Yes	No	No	No	No	No	No	Yes	No	Yes	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. <i>habeas data</i> or freedom of information)?														
18A	Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)?	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	No
19	Is there a system of protection of legally privileged communications between the taxpayer and its advisers?	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	No
20	If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants or tax	Yes	No	No	No	No	n/a	n/a	No	No	n/a	No	Yes	No	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	advisors)?														
20A	Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)?	No	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No	No
20B	If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers?	n/a	Yes	No	Yes	Yes	n/a	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a
4. Normal audits															
21	Does the principle <i>ne bis in idem</i> apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?	Yes	Yes	No	No	No	No	No	No	No	Yes	No	Yes	No	Yes
22	If yes, does this mean only one audit per tax per year?	Yes	Yes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	Yes	n/a	No
23	Does the principle <i>audi alteram</i>	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	<i>partem</i> 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	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23A	If yes to 23, does this principle also apply to online meetings?	No	Yes	Yes	Yes	n/a	n/a	n/a	No	No	Yes	Yes	Yes	Yes	No
24	Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)?	Yes	No	No	No	No	No	No	No	No	No	No	No	No	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)?	No	Yes	Yes	Yes	No	No	No	No	Yes	Yes	No	Yes	No	Yes

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26	If yes, what is the normal limit in months?	There is no limit	4-6 months	1-3 months	16-18 months	There is no limit	There is no limit	There is no limit	There is no limit	10-12 months	1-3 months	There is no limit	More than 24 months	There is no limit	4-6 months
27	Does the taxpayer have the right to be represented by a person of its choice in the audit process?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
28	May the opinion of independent experts be used in the audit process?	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes
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	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes
29A	Once a tax audit is completed, are there rules that prevent further evidence being collected, further	No	No	No	Yes	No	No	No	No	No	No	No	No	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	arguments being put forward and no further tax charges being brought?														
30	Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?	No	No	No	No	No	No	No	No	No	No	No	No	No	No
5. More intensive audits															
31	Is the principle <i>nemo tenetur</i> applied in tax investigations (i.e. the principle against self-incrimination)?	No	No	No	No	No	No	Yes	No	No	No	Yes	Yes	No	Yes
32	If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure?	n/a	n/a	n/a	n/a	n/a	n/a	No	n/a	n/a	n/a	No	No	No	No
33	If yes to <i>nemo tenetur</i> , can the	n/a	No	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	No	n/a	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	taxpayer raise this principle to refuse to supply basic accounting information to the tax authority?														
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	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	No	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?	n/a	Yes	No	n/a	Yes	Yes	n/a	n/a	n/a	n/a	Yes	Yes	n/a	No
36	Is authorisation by a court always	No	Yes	No	No	Yes	No	Yes	No	Yes	No	No	No	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	needed before the tax authority may enter and search premises?														
37	May the tax authority enter and search the dwelling places of individuals?	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	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	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
38A	Does access to bank information for tax purposes require prior judicial authorisation?	No	Yes	No	No	No	No	No	Yes	No	No	No	No	Yes	No
39	Is there a procedure in place to ensure that legally privileged material is not taken in	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	the course of a search?														
39A	If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible?	No	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No
39B	If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system?	No	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	Yes	No	No
6. Reviews and appeals															
40	Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
40A	Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in	No	No	No	No	No	No	No	No	No	Yes	Yes	No	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	place of the tax courts?														
41	Does the taxpayer need permission to appeal to the first instance tribunal?	No	No	No	No	No	No	No	No	No	No	No	No	No	No
42	Does the taxpayer need permission to appeal to the second or higher instance tribunals?	No	No	No	No	Yes	No	No	No	No	No	Yes	No	No	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	Yes	No	Yes	No	Yes	No	No	Yes	Yes	No	No	Yes	No
44	Are there time limits applicable for a tax case to complete the judicial appeal process?	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No
45	If yes, what is the normal time it takes for a tax case	There is	There is	There is	There is	There is	There is	7-9 mo	There is	There is	10-12 mo	There is	There is	There is	There is

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	to be concluded on appeal?	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit	no limit
46	Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?	No	No	No	No	No	No	Yes	No	No	Yes	Yes	Yes	No	No
46A	Does a taxpayer have the right to request an online hearing or object to it?	No	Yes	No	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	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)?	No	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No
48	Is the principle <i>audi alteram partem</i> (i.e. each party has a right to a hearing) applied in all tax appeals?	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
49	Does the taxpayer have to pay some/all the tax before an appeal can	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	No	No	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	be made (i.e. <i>solve et repete</i>)?														
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)?	Yes	No	Yes	Yes	n/a	n/a	n/a	n/a	n/a	Yes	Yes	n/a	n/a	n/a
51	Does the loser have to pay the costs of a tax appeal?	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	Yes
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)?	No	No	n/a	Yes	n/a	Yes	Yes	n/a	No	Yes	Yes	n/a	n/a	No
53	If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	secrecy/confidentiality?														
54	Are judgments of tax tribunals published?	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
55	If yes, can the taxpayer preserve its anonymity in the judgment?	n/a	Yes	Yes	Yes	No	Yes	Yes	Yes	n/a	No	Yes	No	No	No
7. Criminal and administrative sanctions															
56	Does the principle <i>ne bis in idem</i> apply in your country to prevent (A) the imposition of a tax penalty and the tax liability; (B) the imposition of more than one tax penalty for the same conduct; and/or (C) the imposition of a tax penalty and a criminal liability?	C, D	D	A	C, D	D	C	A	C, D	A	D	C	A	A	C
57	If <i>ne bis in idem</i> is recognised, does this prevent two parallel sets of court	No	No	n/a	Yes	Yes	No	n/a	No	n/a	No	No	n/a	n/a	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)?														
58	If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No
58A	Is there a legislative cap to prevent interest, penalties, and surcharges to exceed the amount of tax due?	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No
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?	No	No	Yes	No	No	No	No	Yes	No	No	No	No	Yes	No
60	Does the taxpayer have the right to request a	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	deferred payment of taxes or a payment in instalments (perhaps with a guarantee)?														
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?	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	Yes
62	Does the taxpayer have the right to be informed before information is sought from third parties in response to a specific request for exchange of information?	No	Yes	No	No	No	Yes	No	No	No	No	No	Yes	No	Yes
63	If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed,	n/a	n/a	n/a	n/a	No	No	n/a	n/a	n/a	n/a	No	No	Yes	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information?														
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?	No	No	No	No	No	Yes	No	No	No	No	No	No	No	Yes
65	Does the taxpayer have the right to challenge, before the judiciary, the exchange of information relating to him with another country?	Yes	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	No	Yes	Yes
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	Yes	No	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	No	No	Yes

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	judiciary?	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	No	Yes
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	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	No	Yes
66	Does the taxpayer have the right to see any information received from another country that relates to him?	Yes	Yes	No	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes
66A	In the event of a leak of confidential information, is exchange of information with that state suspended?	Yes	Yes	No	Yes	No	Yes	No	No	No	No	Yes	No	No	Yes
66B	Are there time limits after which data that has been exchanged are to be destroyed or anonymously archived?	Yes	Yes	No	No	Yes	No	No	No	No	No	Yes	No	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
67	Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated?	Yes	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	No
68	Does the taxpayer have the right to see the communications exchanged in the context of the mutual agreement procedure?	No	No	No	No	Yes	No	No	No	No	No	No	No	No	Yes
68A	Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures?	No	No	Yes	No	No	No	No	No	No	No	Yes	No	No	Yes
10. Legislation															
69	Is there a prohibition on retrospective tax legislation in your country?	No	Yes	No	No	Yes	Yes	No	No	No	Yes	No	No	Yes	Yes
70	If no, are there restrictions on the adoption of retrospective	Yes	n/a	No	Yes	n/a	n/a	No	n/a	No	n/a	Yes	No	n/a	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	tax legislation in your country?														
71	Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	No	Yes
72	Is tax legislation subject to constitutional review which can strike down unconstitutional laws?	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
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	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
74	Does your country have a generalised system of advance rulings available to taxpayers?	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
75	If yes, is it legally binding?	n/a	Yes	Yes	Yes	Yes	Yes	Yes	n/a	No	Yes	n/a	Yes	Yes	n/a
76	If a binding ruling is refused, does the taxpayer have a right to appeal?	No	Yes	No	No	No	No	No	No	No	No	Yes	No	Yes	Yes
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)?	n/a	Yes	n/a	n/a	No	No	Yes	n/a	n/a	n/a	Yes	No	Yes	Yes
12. Institutional framework for protecting taxpayers' rights															
78	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No
79	If yes, are its provisions legally effective?	n/a	n/a	No	Yes	n/a	n/a	Yes	n/a	No	No	No	Yes	n/a	n/a
80	Is there a (tax) ombudsman/taxpayers' advocate/equ	No	No	Yes	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	ivalent position in your country?														
81	If yes, can the ombudsman intervene in an ongoing dispute between the taxpayer and the tax authority (before it goes to court)?	n/a	n/a	No	Yes	n/a	n/a	No	n/a	No	n/a	No	Yes	n/a	n/a
82	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	n/a	n/a	Yes	n/a	n/a	No	n/a	Yes	n/a	Yes	Yes	n/a	n/a
83	Is there a taxpayers' charter or taxpayers' bill of rights in your country?	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No
84	If yes, are its provisions legally effective?	n/a	n/a	No	Yes	n/a	n/a	Yes	n/a	No	No	No	Yes	n/a	n/a
85	Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?	No	No	Yes	Yes	No	No	Yes	No	Yes	No	Yes	Yes	No	No
86	If yes, can the ombudsman intervene in	n/a	n/a	Yes	Yes	n/a	n/a	No	n/a	No	n/a	No	Yes	n/a	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	an on-going dispute between the taxpayer and the tax authority (before it goes to court)?														
87	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	n/a	Yes	Yes	n/a	n/a	No	n/a	Yes	n/a	Yes	Yes	n/a	n/a
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?	No	Yes	No	No	No	n/a	No	n/a	Yes	No	No	No	n/a	n/a
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?	No	No	No	No	No	n/a	Yes	n/a	Yes	No	No	Yes	n/a	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
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?	No	Yes	No	No	No	n/a	n/a	n/a	Yes	No	No	No	n/a	n/a
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?	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No
92	Does a system exist for voluntary registration of AI/AAS?	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No
93	If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system?	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a
94	Are decisions that may have a significant impact on a taxpayer taken	n/a	No	Yes	No	Yes	No	No	n/a	No	No	No	No	n/a	n/a

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	exclusively by AI/AAS?														
95	If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified?	n/a	Yes	No	Yes	Yes	n/a	Yes	n/a	n/a	Yes	Yes	n/a	n/a	n/a
96	If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors?	n/a	Yes	No	No	Yes	n/a	No	n/a	No	No	Yes	No	n/a	n/a
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?	n/a	Yes	n/a	n/a	Yes	n/a	No	n/a	n/a	n/a	Yes	n/a	n/a	n/a
98	Do tax authorities publish guidance notes explaining the way in which	No	Yes	No	Yes	Yes	No	No	No	Yes	No	No	Yes	No	No

#	Question	Serbia	Slovenia	South Africa	Spain	Sweden	Switzerland	(Chinese) Taipei	Trinidad & Tobago	Türkiye	Uganda	United Kingdom	United States	Uruguay	Venezuela
	they use AI/AAS?														
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?	n/a	Yes	No	No	Yes	n/a	No	n/a	Yes	No	No	No	n/a	n/a
100	If yes to a (tax) ombudsman, is he/she independent from the tax authority?	n/a	Yes	Yes	n/a	Yes	n/a	No	n/a	n/a	Yes	Yes	Yes	n/a	n/a

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