

<b>Part I.</b>	<b>INTRODUCTION</b>	7
<b>Part II.</b>	<b>GENERAL CONSIDERATIONS</b>	10
<b>Part III.</b>	<b>BRIEF COMMENTARY ON COUNTRY PRACTICES</b>	15
A. Control and enforcement		
1.	Obligations on taxpayers and tax authorities . . . . .	15
2.	The control and search powers of tax authorities . . . . .	16
3.	Administrative discretion . . . . .	17
4.	Powers to secure tax payments . . . . .	18
5.	Interest and penalties . . . . .	18
B. Taxpayers' rights		
1.	Information provided to the taxpayer . . . . .	19
2.	Obligations on tax authorities . . . . .	19
3.	Time limitations on the tax authorities . . . . .	20
4.	An Ombudsman . . . . .	20
5.	Secrecy provisions . . . . .	20
6.	Compensation for overpayment and offsetting tax liabilities . . . . .	20
7.	Late reclaim of relief . . . . .	20
8.	Legal costs . . . . .	20
9.	Advance ruling . . . . .	21
10.	Tax amnesties . . . . .	21
C. Appeals		
1.	Appeals systems . . . . .	21
2.	Technical aspects of appeals procedures . . . . .	22
<b>Part IV. TABULAR ANALYSIS</b> . . . . .		
A. General background		
Table 1: Recent General Reviews or Major Legislative Changes in Powers of Tax Authorities . . . . .		26
Table 2: Recent General Reviews of Taxpayers' Rights . . . . .		28
Table 3: Assessment Systems . . . . .		29
Table 4: Withholding Tax Systems . . . . .		30
B. Control and enforcement		
Table 5: Taxpayers' Obligations . . . . .		33
Table 6: Third Party Obligations . . . . .		38
Table 7: Obligations on Revenue Authorities . . . . .		44
Table 8: Criteria for Carrying out an Audit . . . . .		47

<b>Table 9(A): Control and Search Powers of Tax Authorities . . . . .</b>	<b>49</b>
<b>Table 9(B): Control and Search Powers: Limitations and Penalties . . . . .</b>	<b>52</b>
<b>Table 10: Powers to Secure Payment of Taxes . . . . .</b>	<b>55</b>
<b>Table 11: Administrative Discretion I . . . . .</b>	<b>57</b>
<b>Table 12: Administrative Discretion II . . . . .</b>	<b>60</b>
<b>Table 13: Interest and Penalties on Tax Deficiencies . . . . .</b>	<b>62</b>
<b>Table 14: Penalties on Tax Deficiencies . . . . .</b>	<b>67</b>
<b>C. Taxpayers' rights</b>	
<b>Table 15: Official Documents outlining Taxpayers' Rights . . . . .</b>	<b>70</b>
<b>Table 16: Literature provided to the Taxpayers . . . . .</b>	<b>71</b>
<b>Table 17: Tax Authorities' Obligation to ensure Taxpayers do not pay more Tax than they need . . . . .</b>	<b>72</b>
<b>Table 18: Time Limitation on Tax Reassessments . . . . .</b>	<b>74</b>
<b>Table 19: Ombudsman and the Tax Administration . . . . .</b>	<b>76</b>
<b>Table 20: Special Safeguards (mainly relating to secrecy) applying to Computerised Data . . . . .</b>	<b>78</b>
<b>Table 21: Powers of the Direct Tax Authorities to pass on Information to other Government Departments . . . . .</b>	<b>80</b>
<b>Table 22: Secrecy Requirements . . . . .</b>	<b>81</b>
<b>Table 23: Compensation for Overpayment of Tax and Possibility to offset Tax Liabilities against Government Debts owed to Taxpayers . . . . .</b>	<b>83</b>
<b>Table 24: Late claim of Tax Reliefs . . . . .</b>	<b>85</b>
<b>Table 25: Distribution of Legal Costs . . . . .</b>	<b>87</b>
<b>Table 26: Advance Rulings . . . . .</b>	<b>89</b>
<b>Table 27: Tax Amnesties . . . . .</b>	<b>90</b>
<b>D. Appeals</b>	
<b>Table 28: General Appeals Procedures . . . . .</b>	<b>92</b>
<b>Table 29: Decisions Subject to Appeal and Time Limits . . . . .</b>	<b>93</b>
<b>Table 30: Appeals Procedure . . . . .</b>	<b>95</b>
<b>Table 31: Obligations on Tax Authorities in Appeal Cases . . . . .</b>	<b>98</b>
<b>Table 32: Other Features of Appeal Procedures . . . . .</b>	<b>99</b>
<b>Annex. THE QUESTIONNAIRE . . . . .</b>	<b>101</b>