



## Tax Administration Questionnaire

<b>Instructions</b>
1. Please read the questions carefully and answer in the yellow colored area dedicated for each answer. Please note that in certain cases -where we specified- some of the questions can be skipped if the answer to the previous question was not applicable or not affirmative.
2. In cases where information is not available, please write 'Not Available' or 'NA' in the dedicated place for the answer.

ID	Topic	Question	Info Answer	Criteria/Detail			
					2015	2016	2017
1	<b>Number of Desk Audits</b>	For each of the following criteria, please provide the number of desk audits (please see 'annex A' for term clarifications) for the years 2015-2017.					
			1.a	Total number of Desk audits.			
			1.b	Number of Desk audits regarding Personal Income Tax (PIT).			
			1.c	Number of Desk audits regarding Corporate Income Tax (CIT).			
			1.d	Number of Desk audits regarding Value Added Tax (VAT).			

2	Audits of Tax Returns	2.1 How many of the total submitted tax returns were audited by the tax administration (rather than only self-assessed by the taxpayers) in each of the years 2015-2017?			2015	2016	2017
			2.1.a	Please specify in absolute <b>numbers</b> .			
			2.1.b	Please specify in <b>percentage</b> of total tax returns.			
			2.1.c	...of which relating to <b>PIT</b> . Please specify in absolute <b>numbers</b> .			
			2.1.d	...of which relating to PIT. Please specify in <b>percentage</b> of total PIT tax returns.			
			2.1.e	...of which relating to <b>CIT</b> . Please specify in absolute <b>numbers</b> .			
			2.1.f	...of which relating to <b>CIT</b> . Please specify in <b>percentage</b> of total <b>CIT</b> tax returns.			
			2.1.g	...of which relating to <b>VAT</b> . Please specify in absolute <b>numbers</b> .			
			2.1.h	...of which relating to <b>VAT</b> . Please specify in <b>percentage</b> of total <b>VAT</b> tax returns.			

3	<b>Administrative Penalties Imposed</b>	3.1 For each of following criteria please indicate the <b>number</b> (frequency) and <b>value</b> (monetary amounts) of administrative penalties imposed for taxpayer non-disclosure/false disclosure of taxable income or expenditures for each of the years 2015-2017.			2015	2016	2017
			3.1.a	Total <b>number</b> of administrative penalties due.			
			3.1.b	Total <b>value</b> of administrative penalties due.			
			3.1.c	...Of which <b>number</b> of administrative penalties relating to <b>PIT</b> .			
			3.1.d	...Of which <b>value</b> of administrative penalties relating to <b>PIT</b> .			
			3.1.e	...Of which <b>number</b> of administrative penalties relating to <b>CIT</b> .			
			3.1.f	...Of which <b>value</b> of administrative penalties relating to <b>CIT</b> .			
			3.1.g	...Of which <b>number</b> of administrative penalties relating to <b>VAT</b> .			
			3.1.h	...Of which <b>value</b> of administrative penalties relating to <b>VAT</b> .			

4	<b>Administrative Penalties Collected</b>	4.1. For each of following criteria please indicate the percentage of administrative penalties (referred in question 3 above) collected so far, sorted according to the years in which the penalties were imposed.	4.1.a	The percentage of <b>total</b> administrative penalties collected so far.			
			4.1.b	The percentage of administrative penalties <b>relating to PIT</b> collected so far.			
			4.1.c	The percentage of administrative penalties <b>relating to CIT</b> collected so far.			
			4.1.d	The percentage of administrative penalties <b>relating to VAT</b> collected so far.			
5	<b>Prosecutions</b>	5.1 For each of the following criteria, please provide the number of criminal tax investigations <b>referred</b> for prosecution during the years 2015-2017.			2015	2016	2017
			5.1.a	<b>Total</b> number of criminal tax investigations referred to prosecution.			
			5.1.b	Number of criminal tax investigations of <b>PIT</b> referred to prosecution.			
			5.1.c	Number of criminal tax investigations of <b>CIT</b> referred to prosecution.			
		5.1.d	Number of criminal tax investigations of				

			<b>VAT</b> referred to prosecution.				
		5.2 For each of the following criteria, please provide the number of criminal tax investigations <b>finalised through</b> prosecution during the years 2015-2017.			2015	2016	2017
	5.2.a		<b>Total</b> number of criminal tax investigations finalised through prosecution.				
	5.2.b		Number of criminal tax investigations of <b>PIT</b> finalised through prosecution.				
	5.2.c		Number of criminal tax investigations of <b>CIT</b> finalised through prosecution.				
	5.2.d		Number of criminal tax investigations of <b>VAT</b> finalised through prosecution.				

6	<b>Whistleblower protection and reward</b>	6.1 Does the jurisdiction offer specific legal protection for whistleblowers in the tax administration (both permanent and contractual employees) who report on and/or publish cases of serious violations of the law (e.g. political interference, disruption of procedure, abuse of office, tax evasion, bribery, etc) within the tax administration ?	6.1.a	Yes (please describe the type of legal protection and provide a link or reference to the source of information).	
			6.1.b	No	
		6.2 Were there any cases where serious violations of the law were revealed as a result of whistleblowers who were tax administration's staff?	6.2.a	Yes (please provide details on the cases and a link or reference to the source of information).	
			6.2.b	No	
		6.3 Are whistleblowers at the tax administration exposed to	6.3.a	Yes (please provide a link or reference to the source of information).	

		prison terms for breaching confidentiality laws or contracts ?	6.3.b	No			
		6.4 Were there any cases in the past where whistleblowers were sanctioned (e.g. fired or imprisoned) for divulging or publicly disclosing confidential information?	6.4.a	Yes (please provide details on the cases and a link or reference to the source of information).			
			6.4.b	No			
7	<b>Staff metrics in Large Taxpayer Office / Programme</b>	7.1 For each of following criteria, please provide details on the number of staff working in the large taxpayer office/programme (LTO) in the years 2015-2017. If your jurisdiction doesn't have an LTO, please write 'Not-applicable' under each of the years 2015-2017.			2015	2016	2017
			7.1.a	<b>Total number of staff</b> (in FTE) working in the LTO at the end of the year.			
			7.1.b	Number of <b>staff departures</b> in the LTO during the year.			
			7.1.c	Number of <b>staff recruitments</b> in the LTO during the year.			
			7.1.d	Number of <b>civil servant staff*</b> (in FTE) working in the LTO at the end of the year.			
		7.1.e	Number of <b>permanent staff*</b> (in FTE) working in the LTO at the end of the year.				

	<p><b>[please skip if the answer to 7.1 above is not applicable]</b></p> <p>7.2 Is it a common practice for tax administration staff working in the LTO to be working on an ongoing basis on the premises of private companies they audit?</p>	7.2.a	Yes	
		7.2.b	No	
	<p><b>[please skip if the answer to 7.2. above is No]</b></p> <p>7.3 Is there any rotation requirement for those tax administration staff working on the premises of the private companies (e.g. a maximum number of months/years the tax administration auditor can work on the audit of the same large taxpayer)?</p>	7.3.a	Yes (please describe them or provide a link to the source of information).	
		7.3.b	No	



8	<b>Staff metrics in High Net Wealth Individuals Unit or programme</b>	8.1 For each of following criteria please provide the number of staff working in the High Net Wealth Individuals (HNWIs) unit/programme at the end of the years 2015-2017. If you don't have an HNWIs unit/programme, please write 'Not- applicable' under each of the years 2015-2017.			2015	2016	2017
			8.1.a	<b>Total number of staff</b> (in FTE) working in the HNWIs unit/programme at the end of the year.			
			8.1.b	Number of <b>staff departures</b> in the HNWIs unit/programme during the year.			
			8.1.c	Number of <b>staff recruitments</b> in the HNWIs unit/programme during the year.			
			8.1.d	Number of <b>civil servant staff*</b> (in FTE) working in the HNWIs unit/programme.			
			8.1.e	Number of <b>permanent staff*</b> (in FTE) working at the HNWIs unit/programme.			
9	<b>Staff mobility between the private and public sectors</b>	9.1 For each of the years 2015-2017, please mention the total number of tax administration's staff who left the tax administration for working in the private sector.			2015	2016	2017
			9.1.a	<b>Total number of tax administration's staff</b> who left for working in the private sector.			
			9.1.b	Total number of tax administration's <b>civil servant</b> staff who left for working in the private sector.			
			9.1.c	Number of <b>LTO's total staff</b> who left for working in			

				the private sector.			
			9.1.d	Number of <b>LTO's civil servants staff</b> who left for working in the private sector.			
			9.1.e	Number of <b>HNWIs unit/programme's total staff</b> who left for working in the private sector.			
			9.1.f	Number of <b>HNWIs unit/programme's civil servants staff</b> who left for working in the private sector.			
		9.2 Are there any restrictions imposed by law or regulation for tax administration's staff who leave the tax administration for working in the private sector (e.g. cooling-off periods)?	9.2.a	Yes, for <b>all types of staff</b> (please specify the restriction or provide a reference).			
	9.2.b		Yes, <b>only for civil servants staff</b> (please specify the restriction or provide a reference).				
	9.2.c		No				
		<b>[please skip if the answer to 9.2 above is No]</b> 9.3 Are there any criminal sanctions or administrative sanctions (e.g. fines, loss of pension rights) or other	9.3.a	Yes. Please specify the sanction and provide a reference.			
	9.3.b		No				

		sanctions (e.g. deprivation of professional license) for violation of these restrictions?					
		[please skip if the answer to 9.2 above is No] 9.4 Were there any cases of violation of these restrictions in the past by tax administration's staff from 2015 to 2017?	9.4.a	Yes. Please specify and provide a reference.			
			9.4.b	No			
					2015	2016	2017
10	<b>Automatic Information Exchange</b>	10.1 Please provide the number of staff (in FTE) responsible for processing and reviewing the account data received through the implementation of the Common Reporting Standard (CRS) at the end of the year 2017.	10.1.a	Please specify in absolute numbers.			
		10.2 Please specify the total number of taxpayers for whom account data was received from or sent to a foreign tax administration	10.2.a	Number of taxpayers for whom account data was received.			
			10.2.b	Number of taxpayers for whom account data was sent.			

		with an activated CRS exchange relationship at the end of the year 2017.				
		10.3 Please provide the number of taxpayers for whom the account data received through CRS exchange relationship for year 2017 could not be matched so far by the tax administration to any tax resident.	10.3. a	Please specify in absolute numbers.		
		10.4 How often did the tax administration audit the implementation of the CRS (domestic legislation and regulation) by reporting financial institutions during the year 2017?	10.4. a	If the tax administration is not responsible for this task, please write Not Applicable.		

		10.5 Please specify the number of taxpayers about whom any type of audit has been initiated by the tax administration based on the account data received through CRS exchange relationship for the year 2017.	10.5. a	Please specify in absolute numbers. Please see 'annex A' for clarifications of the different types of audits.		
		10.6 Would the tax administration be willing to release more detailed aggregate data along our proposal for statistics template: <a href="https://www.taxjustice.net/wp-content/uploads/2013/04/AEol-Statistics-Explanation-with-proposal.pdf">https://www.taxjustice.net/wp-content/uploads/2013/04/AEol-Statistics-Explanation-with-proposal.pdf</a> ?	10.6. a	Yes. Please provide a contact person with whom we can follow up on this.		
			10.6. b	No.		

11	<b>Country- by- Country Reporting</b>	11.1 Has the tax administration established a dedicated service to manage data received through Country-by-Country Reporting (CBCR)?	11.1. a	Yes				
			11.1. b	No				
		11.2 Please provide the number of staff (in FTE) responsible for reviewing the data received through CBCR at the end of the year 2017.				2015	2016	2017
			11.2. a	Please specify in absolute numbers.				
		11.3 Please specify the total number of taxpayers for whom CBCR data was received from or sent to a foreign tax authority at the end of the year 2017.	11.3. a	Number of taxpayers for whom data was received.				
			11.3. b	Number of taxpayers for whom data was sent.				
		11.4 Please specify the number of taxpayers about whom any type of audit has been initiated by the tax administration based on the data received through CBCR for the year 2017.	11.4. a	Please specify in absolute numbers. Please see 'annex A' for clarifications of the different types of audits.				

		11.5 Would the tax administration be willing to release country level aggregates of CBCR data, to be filed in <a href="http://datafortaxjustice.net/">http://datafortaxjustice.net/</a> ?	11.5. a	Yes. Please provide a contact person with whom we can follow up on this.	
			11.5. b	No	



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