



Appendix

# 3

Extract from  
Paying Taxes 2010

Additional questions asked  
about the tax system  
and administration

## Clarity and accessibility of the tax rules

Where can you find the tax rules and guidance for the tax system in your country?

- in print from the tax administration
- in print from another official source
- on the internet
- other, please specify
- not accessible

In your opinion, how simple or complicated are the tax rules in your country?

- Scale of 1 to 5 (1 is simple and easy to understand, and 5 is very complicated even for a tax expert to understand!).

In your opinion, how clear or ambiguous are the tax rules in your country?

- Scale of 1 to 5 (1 is very clear, 5 is very ambiguous and subject to different interpretations).

Please provide examples of any ambiguous rules.

How frequently are significant changes made to the tax rules in your country?

- usually once a year
- usually two or three times a year
- probably on a monthly basis
- probably on a weekly basis
- on a daily basis

In your opinion how helpful are any guidance notes which the tax authority publishes to assist taxpayers in your country?

- Scale of 1 to 5 (1 is very helpful, 5 is not at all helpful/ none are published).

Can you easily access a published statement by government of the actual tax revenues in your country?

- YES / NO

If yes, please provide the source of such statement, including the website link if the statement is available on the internet.

If no, please comment on why not.

## How centralised/decentralised is the tax system

Please indicate the levels of government in your country that can levy taxes.

- Federal level  
YES/NO

- State/provincial/territory level  
YES/NO

If yes, how many states/provinces/territories?

- Local/municipal level  
YES/NO

If yes, how many local or municipal levels?

Please indicate where the following specific taxes are administered by separate tax authorities in your country.

Are indirect taxes (VAT, GST or Sales Tax) administered by a separate authority from corporate income tax?

- YES / NO

If YES, please indicate at what level of government.

Is social security/social contributions administered separately?

- YES / NO

If YES, please indicate at what level of government.

Are payroll and wage taxes administered separately?

- YES / NO

If YES, please indicate at what level of government.

Are property taxes administered separately?

- YES / NO

If YES, please indicate at what level of government.

Are customs and/or excise duties administered separately?

- YES / NO

If YES, please indicate at what level of government.

Are vehicle taxes and registration fees administered separately?

- YES / NO

If YES, please indicate at what level of government.

Are other taxes administered separately?

- YES / NO

If YES, please specify below and indicate at what level of government.

## Approach of the tax authority

Over and above the books which are kept for accounting purposes, are there additional books which must be kept by companies in your country only for tax purposes?

If YES, please list them below, indicating which taxes they apply to.

In a typical situation how long is it likely to take in practice for a company to receive a VAT or withholding tax refund in your country (time from claiming a refund to receiving the cash)?

- less than a month
- 1 to 3 months
- 3 to 6 months
- 6 to 12 months
- more than a year

## Dealing with tax audits and disputes

In your experience, how are companies selected for a tax audit? Please select all relevant methods and number them from the most common to the least common where 1 is the most common:

- risk assessment
- by size
- by type of business
- when they ask for a refund
- random basis
- other, please specify

If a company claims a VAT or withholding tax refund, will the tax authority in your country audit the repayment claim prior to making payment?

- not usually
- sometimes
- usually

If usually, please comment on the process.

Do tax audits typically cover a single tax (such as corporate income tax) or multiple taxes (such as corporate income tax, social contributions, sales tax at the same time)?

- single tax
- multiple taxes

In a typical situation for a large company, how long is a tax audit likely to take in your country (from first information request to substantive resolution)?

- less than 3 months
- less than one year
- 1 to 2 years
- 2 to 5 years
- over 5 years
- continuous audit

Is there an independent body (such as a tribunal or court) to which a taxpayer can appeal against a decision of the tax authority?

YES / NO

In your opinion how easy is it for a company to deal with a tax audit in your country?

- Scale of 1 to 5 (1 is very easy, 5 is very difficult).

In your opinion how effective is the independent appeal process in your country?

- Scale of 1 to 5 (1 is very efficient, 5 is very inefficient).

## Best and worst aspects of the tax system

Please rate on a scale of 1 to 5 (1 for best and 5 for needing most improvement) the following aspects of the tax rules in your country. Please also comment on the reasons for your rankings 1 – 5:

- aspects of the tax rules (e.g. rates or incentives)
- clarity, accessibility and stability of the tax rules
- levels of government and tax authority
- approach of the tax authorities
- dealing with tax audits and disputes
- other, please specify

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