Additional criteria to select taxpayers for tax inspection

edition №24-2016

pwc

A joint order of the Minister of Finance and acting Minister of the National Economy effective from 31 December 2015 establishes additional criteria for evaluation of risk (“Criteria”) used to select taxpayers for tax inspection.

Details

The sources of information include results of:

1) monitoring of the reporting and data submitted by taxpayers, including by means of the automated systems;
2) previous inspections;
3) other forms of control;
4) analysis of the data submitted by authorized bodies and the external parties.

The criteria for evaluation of risk include:

1) if the tax burden coefficient ratio is lower than the industry average;
2) transactions with the ‘false’ enterprises, non-operating taxpayers and taxpayers with invalid registration. Similarly, sham transactions (no goods, work or service);
3) deductions exceeding 98% of income;
4) for taxpayers operating under a product sharing agreement, four or more years without a tax inspection.

Taxpayers are selective twice yearly. Tax inspections should not be more than once a year.

How PwC can help You:

If you would like to understand the impact of these changes on the business of your company from a tax perspective in more detail, we will be pleased to discuss these issues with you.

In case of any questions, please feel free to contact us:

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