

Basic tasks of a Tax Administration

Brief tax performance indicators

A. Taxpayer services

- Number of tax inquiries handled per person years
- Number of complaint per year
- Time length to answer inquiries by mail: 100% in less than 30 days
- Time length to answer inquiries by email: 100% in less than 48 hours
- Time length to answer inquiries by telephone: 90% in less than 10 minutes
- Identification of staff: 100%
- Confidentiality of the reception: 100% 90% of binding rulings are satisfied within 30 days

B. Registration

- TPINs to be issued within three (3) working days of the receipt of registration application
- TPINs ton be issued immediately for large taxpayers
- Ratio of active to total registered taxpayers > 90%
- Ratio of taxpayers with more than one
- TPIN to total registered taxpayers

C. Collection enforcement

- Monthly report of collection by tax and by origin
- Monthly report of collection (principal and penalties) by type of audit
- Balance of arrears should not exceed 5% of total annual collection for each tax
- 95% of the large taxpayers should be contacted within 5 days of the payment date in order to collect outstanding amounts. This deadline can be extended to 15 days for the medium size taxpayers, and 30 days for the small
- Number of cases completed per person and per year
- Number of telephone calls, sent notices and issued orders

D. Returns processing

- 95% of VAT returns and withholding tax (PAYE) returns to be processed within five working days
- 90 percent of income tax returns (Companies, sole traders) to be processed within four weeks
- Ratio of tax returns with errors to total returns below 10 percent
- 50% of tax returns are electronically

E. Filing enforcement

- 100% of VAT large taxpayers Stop filers contacted within 2 days of the return filing date
- 100% of other VAT and withholding tax Stop filers are contacted within 5 working days
- VAT and withholding tax returns outstanding after each period are less than 5 percent of registered taxpayers
- Annual income tax returns outstanding at the end of the fiscal year should not exceed 1 percent for the large taxpayers, 3% for the medium size taxpayers, and 5% for the small taxpayers
- Large taxpayers are contacted within 2 days of the income tax annual return filing date, 90% of the medium-size taxpayers within 30 days, and 80% of the small taxpayers within 60 days.

F. Audit and Investigation

- Ratio of auditing function staff / Total tax administration staff to be 40 percent
- Proportion of taxpayers audited by taxpayer type and audit type
- Audit-time length by taxpayer type and audit type
- Number of audits completed per auditor year
- Number of audits with discovered irregularities
- Percentage of audits resulting in assessment
- Percentage of audits where taxpayer accepted assessment
- Percentage of audits completed on time by audit type
- Amount of tax assessed by audit as a percent of annual collection
- Amount of tax paid as a percent of tax assessed after audit
- Number of input documents (audit / investigation notices)
- Number of output documents (audit / investigation reports)

G. Refunds

- VAT refunds to exporters should be made in 30 days
- Ratios of claims to be audited before refunding the credit are based on risk management mechanism: 100 percent for businesses classified in red lane, 50 percent in yellow lane, and 10 percent in green lane.

H. Appeal

- 80% of objections are finalized within 30 days of the lodgment date
- 100% of objections are finalized within 90 days of the lodgment date