Taxpayer Charter Survey: Matrix of Results

Article		Australia	Austria	Belgium	Bulgaria	Canada	China	Croatia	Czech Republic	Finland	France	Germany	Greece	Hong Kong	India	Indonesia	Ireland	Israel	Italy	Japan	Latvia	Luxembourg	Malaysia	Malta	Mexico	Mongolia	Netherlands	New Zealand	Poland	Portugal	Romania	Russia	Singapore	Slovakia	Slovenia	South Africa	South Korea	Spain	Switzerland	United Kingdom	United States	Vietnam
5(1)	Taxpayer Presumed Honest																																								
5(3)	Taxpayer not to Misuse Charter																																								
5(4)	Pay Only Tax Required by Law																																								
5(6)	Relief of Interest																																								
5(6)	Relief of Penalties																																								
5(6)	Grant Extensions																																								
5(7)	Tax Laws not to Discriminate																																								
5(7)	Tax Laws not to Punish																																								
6(6)	Clear Information/Forms/Instructions																																								
6(9)	No Refund Offsets of Tax																																								
7(1)	Provide Assessment - Individual																																								
7(1)	Provide Assessment - Corporation																																								
7(1)	Provide Assessment - Trust																																								
7(2)	Show Tax Calculation on Assessment																																								
7(3)	Sufficient Assessment Detail																																								
7(4)	Show Interest Calculation																																								
7(4)	Show Penalty Calculation																																								
7(5)	Provide Appeal Rights																																								
8(2)	Taxpayer to give Only Factual Information																																								
8(3)	Notification of Audit Scope																																								
8(4)	Provide Only Information Relevant																																								
8(5)	Penalty not Negoticating Tactic																																								
8(6)	Purpose of Audit Questions Disclosed																																								
8(7)	May Request Communication in Writing																																								
8(7)	Tax Advisor Present at Meeting																																								
8(8)	Reasonable Time to Respond on Audit																																								
8(10)	Disclose Possibility of Penalty																																								
9(1)	Existence of Appeal Process																																								
9(2)	Settlement not to Deny Appeal																																								
9(3)	Tax Authority to Provide Audit File																																								
9(4)	Appeal Period Frozen																																								
9(6)	Tax Advisor Privilege																																								
9(7)	Entitlement to Costs																																								
9(9)	Tax Appeal to be Impartial																																								
9(10)	Tax under Appeal not Payable																																								
9(11)	Not to use Appeal to Delay Payment																																								
9(12)	Entitlement to Self-Reprentation																																								
10(1)	Taxpayer Assistance Generally																																								
10(2)	Taxpayer Assistance in Interpretation																																								
10(3)	Tax Forms and Guides Provided																																								
10(4)	Tax Forms and Guides Current																																								
10(5)	Tax Officers must know Tax Law																																								
10(6)	Tax Records Available																																								
11(1)	Service Standards Defined																																								
11(2)	Audit Program Results Published																																								
11(3)	Responsible for Written Advice																																								
12(1)	Interpretations Published																																								
12(2)	Interpretation Process																																								
12(3)	Rulings Process																																								
12(4)	Rulings Binding																																								
12(5)	Published Interpretations Binding																																								
13(1)	Taxpayer to Keep Sufficient Records																																								
13(2)	Protection from Unreasonable Search Seizure																																								
13(3)	Seized Records to be Copied																																								
14(1)	Taxpayer Matters Confidential																																								
14(2)	Tax Officers Independent																																								
15(2)	Tax Laws Applied Without Bias																																								
15(3)	Taxpayer Profiling Allowed																																								
15(5)	Tax Administration to Give Reasons																																								
15(6)	Publish Tax Statistics																																								
15(7)	Communicate in Offical Language of Choice																																								
16(1)	Statute of Limitations																																								
16(1)	Burden of Proof - Statute of Limitations																																								
16(2)	Burden of Proof - Tax Avoidance																																								
16(3)	Burden of Proof - Penalty																																								
17(1)	Legislation Clearly Written																																								
17(2)	No Penalty if Unavoidable																																								
17(3)	Legislation by Due Process																																								
17(4)	Revenue Projections with Tax Changes																																								
17(6)	Policy Intent Clear																																								
17(7)	Remove Obsolate Legislaltion																																								
18(1)	Retrospective Legislation not Allowed																																								
18(2)	Adequate Transitional Rules																																								
19(1)	Relief of Double Taxation																																								
20(1)	Interest Paid by Taxpayer																																								
20(2)	Interest Paid by State																																								
20(3)	Clear Basis for Penalty																																								
20(4)	No Penalty if Due Diligence																																								
20(5)	Penalty can be Waived																																								
20(6)	No Penalty if Compliance Impossible																																								
20(7)	Penalty Proportionate																																								
20(8)	No Penalty if No Fault																																								
20(9)	Interest Offset																																								
21(1)	Voluntary Disclosure Process																																								
22(1)	Consultative Process																																								
24(1)	Equality of Taxpayers																																								

Country Currently or Closely Operates Under this Provision

Country is Neutral/Undecided on this Provision or the Provision Does Not Apply

Country Does Not Operate Under this Provision

No Data

The above matrix correlates the provisions of the Model Taxpayer Charter with our survey results. We tested the specific provisions against our survey results, to determine, broadly speaking, whether there were examples of countries that would support each substantive provision. Looking horizontally across the chart shows the support or lack of support within the 41 countries surveyed for a particular provision in the Charter. Looking vertically down the chart gives a general overall impression of the situation of Taxpayer Rights and Taxpayer Responsibilities in a particular country. This shows graphically our evaluation of the support or lack thereof for many of the Charter provisions across the 41 countries surveyed. It can be seen that virtually all Charter provisions have one or more countries which support it.