

ABC of tax authority's thematic reviews (1) (2/35/20)

Under the Taxes and Duties Act and the State Revenue Service ("SRS") Act, the tax authority has a wide range of tasks and responsibilities in tax administration. The SRS monitors the economic and financial activities conducted by all entities and individuals and enforces compliance with the tax laws. To fulfil its statutory responsibilities, the SRS carries out various control measures, from ones that can go unnoticed by the taxpayer until a certain moment to serious inspections requiring the taxpayer's presence. This article explores thematic reviews as well as their substance, key aspects, and expected outcomes.

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