

Tax authority's decisions to be publicly available

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On 6 July 2021 Parliament amended [the Taxes and Duties Act](#) to give the State Revenue Service ("SRS") the right to publish information on SRS decisions of public importance from 5 August 2021. This article explores the goals of the amendments and the nature of information the SRS will be allowed to publish.

The objectives

The Finance Ministry and the SRS initiated the amendments to improve the tax administration rules. The amendments are put in place considering the tasks included in the SRS's proposals and the National Tax Policies for 2018–2021 to ease the administrative burden and encourage the openness of information and public engagement.

The amendments aim to promote a safe business environment, fair competition, and voluntary performance of tax obligations. The SRS will provide publicly available information on entities that have failed to voluntarily pay additional assessments resulting from a data compliance check and a tax audit or entities that have overstated a refund claimed from the government. This will help the public make sure the government is acting in the public interest, as well as making it easier for businesses to evaluate risks associated with choosing prospective suppliers.

Decisions to be made public

[Section 22 of the Taxes and Duties Act](#) currently prevents a tax officer from disclosing any information on a taxpayer without their consent which has become known to the officer in the course of performing their official duties, unless the law provides otherwise. The amendments require tax officers to make publicly available the summary part of any decision made in various audits of corporate taxpayers by publishing it in accordance with the procedures and to the extent prescribed by the Cabinet of Ministers on the SRS website. The intention is to provide members of the public with objective and comprehensive information on the tax authority's activities and penalties imposed for tax offences.

Once the amendments take effect, the SRS will publish information on the following types of SRS decisions relating to entities:

1. Decisions on the results of a tax audit;
2. Decisions on the results of a data compliance check;
3. Decisions adjusting a tax liability under [section 23\(5.2–5.3\) of the Taxes and Duties Act](#);
4. Decisions establishing a customs debt; and
5. Decisions refusing a refund of overpaid VAT.

Information will be published only on decisions the SRS makes after the amendments come into force. This information will not be made available to the public until the decision becomes unchallengeable. The decision will be publicly available until it ceases to apply, for instance, after the taxpayer fully pays the additional tax assessment or the court reverses the SRS decision.

Spreading false information and the SRS's reply

The amendments also provide that where a taxpayer has publicly spread false details of any SRS tax

control measures, including any means restricting the taxpayer's rights, the SRS will have the right to provide whatever information they have on the taxpayer's tax administration or tax control measures, or on any means restricting the taxpayer's rights, to the press and other mass media at their request or on the tax authority's initiative. The intention is to build public trust by providing members of the public with truthful and objective information.