

Contents

To Our Nation's Taxpayers

page 1

I Mission of the National Tax Agency

page 5

<Major Undertakings>

- 1 Promotion of Online Tax Return Filing and Tax Payment Using IT 9
- 2 Addressing Internationalization 10
- 3 Promotion of More Efficient and Simplified Operations 10

II Self-Assessment System

page 11

- 1 Public Relations, Tax Consultations, and Information Provision 11
 - (1) Tax Education
 - (2) Briefings for Taxpayers
 - (3) Browsing the Road Rating Map on the Internet
 - (4) Tax Consultations at Tax Counsel Offices
 - (5) Responses to Taxpayer Advance Inquiries
- 2 Making the Filing of Returns More Convenient 15
 - (1) Promoting the Self Completion of Tax Returns
 - (2) Weekend Tax Consultations
- 3 Enhancing Taxpayer Convenience by the Utilization of IT 17
 - (1) e-Tax
 - (2) Filing Assistance on the NTA Website
 - (3) Touch-screen Computers
- 4 Promotion of Proper and Fair Tax Administration 19
 - (1) Guidance
 - (2) Strict Treatment of Unscrupulous Taxpayers
 - (3) Information
 - (4) Enterprise Groups Engaged in Wide-Area Transactions
 - (5) Electronic Commerce Transactions
 - (6) Tax Criminal Investigations
- 5 Payment of Taxes 24
 - (1) Fostering a Cooperative Attitude Regarding Voluntary Tax Payment
 - (2) Measures to Address Tax Delinquency
 - (3) Office of Tax Collections Call Center
 - (4) Proper and Efficient Management of Tax Claims and Liabilities
- 6 Roles of CPTAs (Certified Public Tax Accountants) 26
 - (1) Promoting the System for Documents Attached by CPTAs to Tax Returns
 - (2) Promotion of Online Tax Return Filing
 - (3) Proper Guidance and Supervision for CPTAs
- 7 Cooperation with Relevant Private Organizations 27

III Tax Administration in the IT Era

page 29

- (1) NTA's Efforts to Promote e-Government
- (2) Optimization of Operations and Systems

IV Tax Administration in the Era of Globalization

page 32

- 1 Discussion on Development of Common Taxation Rules and Enforcement Issues 32
 - (1) Developing Common Taxation Rules
 - (2) Sharing Tax Administrative Experiences with Foreign Tax Authorities
- 2 Mutual Agreement Procedures and Exchange of Information 34
 - (1) Increase of Mutual Agreement Procedure (MAP): Expansion of the Advance Pricing Arrangement (APA)
 - (2) Exchange of Information under Tax Treaties
 - (3) Linkage with Foreign Tax Authorities, Information Collection and Research Activities
- 3 Addressing International Tax Avoidance 35
 - (1) International Tax Avoidance Schemes
 - (2) Transfer Pricing Issues

V Remedy for the Infringement of Taxpayer Rights

page 37

- (1) Request for Reinvestigation
- (2) Request for Reconsideration
- (3) Litigation
- (4) Case Trends

VI Administration of the Liquor Industry

page 40

- (1) Measures for Improving the Managerial Makeup of the Liquor Industry
- (2) Ensuring a Fair Trade Environment
- (3) Cooperation with the National Research Institute of Brewing (NRIB)
- (4) Responding to Social Demands
- (5) Proper Handling of Applications for Liquor License

VII Future Challenges

page 43

- (1) Improving the Tax Payment Environment
- (2) Overhauling In-office Works
- (3) Overhauling Tax Examination and Collection Operation
- (4) Improving the NTA Officials' Work Environment

VIII Statistics

page 47

- Tax Revenue and Budget
- Taxation and Status of Tax Return Filing
- Tax Examinations
- Tax Criminal Investigations
- Reduction of Tax Delinquency
- Remedy for Infringement of Taxpayer Rights
- Tax Consultations
- International Taxation
- Taxpayer Satisfaction

References

- Filing Return for Refund and Request for a Correction 16
- If a Taxpayer Encounters a Disaster or Similar 16
- Tax Examinations 20

- Strict Information Control 21
- Treatment of and Exemption from Additional Tax and Delinquent Tax 21
- Response to Complaints from Taxpayers 39