CONTENTS

From the Commissioner

(2) International Tax Avoidance37

(3) Transfer Pricing Issues38

(4) Exchange of information under the tax treaty39

	I About the NTA	5
	Assignment and Missions of the NTA	2 Overview of the National Tax Organization 7 (1) National Revenue and Taxes
	II Promotion of Tax Filing and Pa	ayment by Proper Self-Assessment 9
2	Enhancement of services for taxpayers 9 (1) Information provided on the NTA website 9 (2) Tax education 11 (3) Briefings for taxpayers 11 (4) Tax consultation 12 (5) Advance Inquiries 12 Filing for Tax Return 12 (1) Promoting Self-completion of Tax Returns 13 (2) Tax Consultation on Weekend 13 Promotion of Proper and Fair Tax Administration 15 (1) Priority matters addressed in the tax examinations 15 (2) Proper Withholding Tax System 17 (3) Information Collection 17 (4) Criminal Investigation 18	4 Assurance in Tax Payment
	III Improvement of Taxpayer Conver	nience and Administrative Efficiency 30
	e-Tax	3 Centralized Telephone Consultation and Integrated Office Counter Help
	IV Tax Administration Unde	er Growing Globalization 35
	Addressing International Transactions35 (1) Organization and officials for international taxation	2 Mutual agreement procedure (MAP)39 3 Cooperation and Coordination with Foreign Tax Authorities

(1) Cooperation for the developing countries41

(2) Participation in international conferences among the

tax authorities42

V Remedy for Infringement	of Taxpayer Rights 43
(1) Request for reinvestigation .43 (2) Request for reconsideration .43 (3) Litigation .44 (4) Case Trends .45	
VI Administration of the Liqu	or Industry 46
(1) Activities to assure the safety and quality of liquor	
 ✓ Tuture Challenges ○ Changes in the Environment Surrounding the Tax Administration ○ Issues the NTA should address 	49
W Statistics	51
 Tax Revenues and Budget Tax Returns and Taxation Tax Examinations Criminal Investigation Delinquency Remedy for Infringement of Taxpayer Rights Tax Consultations International Taxation Taxpayer Satisfaction 	
References	
 ○ Filing Returns for Refund and Request a Correction14 ○ When taxpayers suffer disasters	 ○ Treatment and Exemption from Additional tax and Delinquent Tax ○ KSK System ○ Response to Complaints from Taxpayers

The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2007: April 1, 2007 to March 31, 2008), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2007: July 1, 2007 to June 30, 2008).