



## **MANUAL ON THE IMPLEMENTATION OF ASSISTANCE IN TAX COLLECTION**

**Approved by the OECD Committee on Fiscal Affairs on 26 January 2007**

**UNCLASSIFIED**

### **COUNTRY PROFILE MODULE**

The manual currently consists of the following Modules:

General Module:

- Part I - General and legal aspects of tax collection,
- Part II - Measures of conservancy
- Part III - Practical aspects

Module 1 - Country Profile Template (re Assistance in Tax Collection)

Module 2 - Instruments and Models on Assistance in Tax Collection

Modules currently being drafted:

Module 3 - Model Memorandum of Understanding on Assistance in Tax collection based on Article 27 of the OECD Model Convention on Income and on Capital

Module 4 - Model Memorandum of Understanding on the recovery of tax claims based on the joint OECD/Council of Europe Convention on Mutual Administrative Assistance in Tax Matters

Module 5 - Model Form for Assistance in the Recovery of Tax Claims

Module 6 - Glossary of tax collection terms

The purpose of the Manual is to provide tax officials dealing with assistance in tax collection with an overview of the operation of assistance in tax collection provisions and some technical and practical guidance to improve the efficiency of assistance in tax collection.

The manual can be used for training and to design or update domestic manuals. The modular approach allows countries to choose only the parts that are relevant to their specific tax collection assistance programs.



**COUNTRY PROFILE (on assistance in tax collection) OF: “COUNTRY”**

<p>1. Competent government agency responsible for tax collection.*</p> <p>Please also indicate your Competent Authority for assistance in tax collection and contact information (if different to details already provided concerning your competent authority for exchange of information) If identical, just mention: “<i>Same as for Exchange of Information</i>”.</p>	
<p>2. Please detail the network of tax conventions with assistance in tax collection provisions.*</p>	
<p>3. Is your country a party to the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters? If so do you have a reservation concerning assistance in tax collection except for taxes not covered by the Convention?</p> <p>What other instruments can serve as a legal basis for assistance in tax collection in your country (for example the EU Directive on assistance on tax collection)?</p>	
<p>4. Has the competent authority of your country signed agreements or Memorandum of Understanding (MoU) on assistance in tax collection with the competent authorities of others contracting states? Please, specify the list of countries.*</p>	
<p>5. What elements do you use to identify/locate taxpayers: passport number, Taxpayer Identification Number (TIN), name and address, date and place of birth, other?</p>	
<p>6. Is it legally possible in your country to take measures of conservancy? If so, please specify what type and for how long and who has authority to take them.</p>	

\* Please include link(s) to relevant website(s).

<p>7. What measures can be taken to recover tax debts: phone or written request for payment, instalment arrangements, garnishee of monies from third parties, issue of lien, seizure/liquidation of property, bankruptcy, other? Can these measures be appealed?</p>	
<p>8. Can tax debt claims be contested? If so, can contested tax claims be enforced? If yes, provide details about the limits that apply to each case.</p>	
<p>9. Are there in your legislation provisions related to deferral of payments, payments by instalments and waiver of claims (remission)? If so, please describe the main characteristics of these rules.</p>	
<p>10. Please specify the available powers of the tax administration to waive or compromise on tax debts.</p>	
<p>11. Are there any particular provisions in your domestic legislation regarding time limits? If yes, please provide detail.</p>	
<p>12. Can third parties (such as directors, buyers of certain goods or services, etc.) be held liable for the payment of the claim? If so, specify which kind of liability applies to each case (joint-and-several, secondary, etc.)?</p>	