

Major Functions and Directions

1. Analysis in connection with the tax and customs sectors:

- Analysis of the law provisions;
- Case and general analysis of the law application;
- Analysis on efficiency of functions carried out by tax and customs authorities;
- Analysis of indicators of tax and customs revenue collections;
- Sample analysis based on risk criteria of inspections;
- Analysis of inspections carried out by tax and customs authorities;

- Studies of cases within the scope of service inspections implemented by employees of tax and customs authorities;
- Analysis of work efficiency parameters of tax and customs authorities;
- Analysis of functions that encompass corruption risks;

2. Studies of:

- The quality in terms of fulfillment of job obligations by tax and customs authorities;
- Inspections carried out by tax and customs authorities on sample basis;
- Qualification and hiring processes of employees in tax and customs authorities;
- Appeal procedures;
- Functions comprising corruption risks.

3. Notification of taxpayers on:

- The rights of taxpayers;
- Analysis and recommendations made by the company and other people;

- Official clarifications;
- Draft legislative amendments;
- Professional interpretations.

4. Discussions on:

- Legislative initiatives;
- Current issues of taxpayers;
- Recommendations.

5. Submission of recommendations on:

- Ambiguities of legislation and not regulated issues;
- Review of provisions restricting rights of taxpayers;
- Review of certain reports that are assumed to waist taxpayer's resources in vain;

- Equal application of legislation.

6. Other issues related to taxpayers' protection:

- Support to a law-abiding taxpayer for consultation, presentation of interests and other similar issues at tax and customs authorities;

- Clarifications received from tax and customs authorities on general and particular issues and their provision to taxpayers;

Other functions that may provide any support to taxpayers, not contradicted by the company's charter and not prohibited by the law.