



International Fiscal Association

QUESTIONNAIRE ON THE ENHANCED RELATIONSHIP

Following please find a series of questions regarding the **IFA Initiative on the Enhanced Relationship**, about the Enhanced Relationship concept, its understanding and application in each jurisdiction. Please note that these questions refer to the term “ **Enhanced Relationship**” or “**ER**” having the meaning indicated in the **Key Issues Report** (circulated together with this questionnaire) and originally in the **Chapter 8 of the OECD study into the role of tax intermediaries**¹.

The questions are not about a generally better relationship between taxpayers and tax administrations, except if so expressly indicated. The questions will be answered through a dedicated webpage; the following are the actual questions and the alternative answers that will be included. When responding to these questions please observe the following:

1. The answers shall be given in the **format established** for each question by using the alternatives provided and adding, as necessary, the comments that the Branch deems appropriate but always within the fields provided.
2. Please prepare **only one answer per Branch**; the intention is that each Branch will have analyzed and discussed the issues among the interested groups in their jurisdiction before answering the questionnaire. If not possible, please try that the answers reflect as objectively as possible the views of all interested groups.
3. Please make sure that the formal answer of the questionnaire contains final conclusions as reached by the Branch; **once the answers have been submitted, no changes are possible**.
4. Once the Branch is ready to provide **final answers**, please send an email to the following address to receive the link to the questionnaire dedicated webpage, in which the answers have to be formally expressed: **cr.gensecr@ifa.nl**
5. Please refer and doubts or questions to the following email address: **cr.gensecr@ifa.nl**

¹ For the meaning of the term ENHANCED RELATIONSHIP or ER please refer to chapter 8 of the OECD Report "Study into the Role of Tax Intermediaries" (<http://www.oecd.org/dataoecd/28/34/39882938.pdf>). An early, and more extensive draft, can be found in Working Paper 6 of the OECD working group (<http://www.oecd.org/dataoecd/59/61/39003880.pdf>). For people who really want to understand what ER means, it is good to read both documents in addition to the Key Issues Report

QUESTIONNAIRE

(all questions obligatory except the additional comments which are optional)

1. Please indicate on behalf of which branch this questionnaire is being responded:

A list of branches will be included to be selected and processed accordingly

2. Please indicated the date in which this questionnaire is being submitted by the Branch:

Day/Month/Year

3. Please indicate if the Key Issues Report and the link to Chapter 8 of the Study into the Role of Tax Intermediaries were distributed together with the Questionnaire to the members of the Branch:

Yes/No

4. Please indicate if the branch held meetings within the different groups of interest to discuss the matters and to decide on the answers to the questionnaire:

Yes/No

5. If the answer to the previous questions was yes, were those meetings held:

Separately by group of interest/Mixing persons belonging to different interest groups/A combination of the above

6. Please indicate which groups of interest within the branch participated in the discussions (one or more):

Tax authorities/Corporate Tax Officers/Tax Judges and Academics/ Tax Practitioners

7. Has the government in your jurisdiction introduced a formalized Enhanced Relationship initiative or program?

Yes/No - Brief headline comments

If the answer to this question is Yes, please go to question 12

8. If no formal Enhanced Relationship program has been launched, has an attempt been made in your jurisdiction to do so?

Yes/No - Brief headline comments

9. If so, please briefly describe the process

Brief headline comments (obligatory)

10. If not, is there a public discussion on-going in your jurisdiction on introducing an Enhanced Relationship Program?

Yes/No - Brief headline comments

11. If there is no formal Enhanced Relationship program, are there practices whereby (perhaps larger) taxpayers and tax authorities work together in a non-adversarial manner that resembles Enhanced Relationship?

Yes/No - Brief headline comments

12. Is it possible for taxpayers to obtain legally binding advance tax rulings or pre-transaction approvals from the Tax Authorities?

Yes/No - Brief headline comments

13. Is there in your jurisdiction a legal difference (either statutory or through case law) between legitimate tax planning and tax evasion/avoidance?

Yes/No - Brief headline comments

If your answer to question 7 was NO, there is no need to answer the rest of the Questionnaire

14. If an Enhanced Relationship Program exists in your jurisdiction, is it available to all taxpayers?

Yes/No

If no: please specify to whom it is available – brief headline comments

15. If there is an Enhanced Relationship Program in your jurisdiction, is it understood and applied by all levels of tax authorities or only at the higher levels?

At all levels/At medium management and higher levels/ Only at the higher levels/ Only at the highest level

Brief headline comments

16. If an Enhanced Relationship Program exists in your jurisdiction, are there any conditions, qualifications or other requisites to be complied with by interested taxpayers in order to participate?

Yes/No

17. If the answer to the previous questions is yes, what are the qualifications or requisites?

About size of taxpayers/About type of activity/About origin of equity/Internal Tax Control Framework or similar/Other

Brief headline comments

18. If there is an Enhanced Relationship Program in your jurisdiction, are there any negative consequences for eligible taxpayers that decide not to participate in it?

Yes/No

19. If the answer to the previous questions is yes, please elaborate:

Brief headline comments (obligatory)

Thank you for answering the questions above.

Please remember that all answers, once submitted are final and cannot be supplemented, deleted or in any way modified

Please then carefully consider the answers and press [SUBMIT] to actually submit these answers to IFA