

Fundamental Principles (Article 4)

As a Taxpayer you have the right to:

1. Integrity and equality

The Tax system shall be designed and administered fairly, honestly and with integrity, according to the law, without bias or preference.

2. Certainty

The Tax system will be designed and administered to provide as far possible certainty, clarity and finality in one's Tax affairs.

3. Efficiency and effectiveness

The Tax system will be designed and administered fairly and cost effectively taking into account the attainment of its purposes.

4. Appeal and the right to dispute resolution

In cases of disputes as to Tax liability an independent, objective, speedy and cost effective appeal process. Disputes as to actions of the Tax Authority will be followed up without fear of reprisal under independent oversight.

5. Appropriate assistance

Taxpayers who face difficulties in carrying out their responsibilities as Taxpayers will be given appropriate assistance by the Tax Administration.

6. Confidentiality and privacy

A Taxpayer's affairs and records will be kept confidential and private except in the case of public hearings in litigation or criminal prosecutions.

7. Pay correct amount of Tax

A Taxpayer is required to pay no more than the amount of Tax based on Tax laws.

And the responsibility to:

1. Be truthful

Be truthful in all Tax matters including legally required disclosures.

2. Provide information

Provide information on a timely basis as and when reasonably required.

3. Be cooperative

Be cooperative in dealings with the Tax Administration, filing Tax returns and information reporting, the conduct of an audit, and payment of Taxes.

4. Make payment

Pay Tax on time without deduction or offset subject to the right to appeal.

5. Comply with the law

Comply with Tax responsibilities and seek assistance if necessary.

6. Maintain records

Maintain accurate financial records and supporting information for such period as may be reasonably required.

7. Take due care

Exercise an appropriate degree of care and diligence in taxation matters.

8. Representation

A Taxpayer may be represented by a person of the Taxpayer's choosing.

9. Proportionality

Enforcement action including audits, collections, reassessment, penalties and prosecutions will be proportionate to the circumstances.

10. Honesty

In the absence of any evidence to the contrary to be presumed honest.

8. Retain responsibility for advisors

Be held accountable for the correctness and completeness of the information supplied to the Tax Administration whether or not another person has been engaged to prepare, assemble and/or submit the information on your behalf.

9. Show courtesy

Treat Tax Officers with courtesy and respect, noting that abuse of Tax Officers in performance of their duties is never acceptable.

10. Comply cross border

Ensure that all legitimate cross border compliance requirements are met.