

DUTIES OF THE TAX ADMINISTRATION

The Tax Administration is the administrative organization within the Ministry of Finance whose basic duty is to implement tax regulations and regulations concerning the payment of obligatory contributions.

All residents are obliged to participate in the settlement of public expenses in accordance with their economic abilities. The tax system is based on the principles of equality and equity.

THE SCOPE OF WORK OF THE TAX ADMINISTRATION:

(1) The Tax Administration performs administrative and other professional duties relating to the following:

- Receiving tax returns, entering tax liabilities in tax accounts, collecting and refunding taxes
- Establishing the timeliness, lawfulness and regularity of submitted tax returns,
- Establishing tax base and tax liability,
- Carrying out inspection supervision,
- Conducting the seizure of assets in order to collect taxes,
- Filing charges in order to initiate misdemeanour and criminal proceedings,
- Pursuing cases at the misdemeanour courts due to violations of tax regulations,
- Providing official position papers on the enforcement of regulations in individual tax matters,
- International legal assistance in tax matters,
- Studying tax systems and co-operating with tax authorities in other countries,
- Monitoring the enforcement of international contracts relating to taxes,
- Issuing documents on facts maintained by the Tax Administration in its official record,
- Development and use of the tax information system
- Authorizing and supervising games of chance, entertainment games and game shows,
- Issuing authorizations, stamps or other labels for marking, production surveillance, turnover and use of individual products, in line with the special law specifying individual kinds of taxes,
- Carrying out the seizure of assets in order to collect other public taxes upon the request of government bodies and courts and in line with special laws.

(2) The Tax Administration also performs functions relating to the control of the calculation, collection and seizure of assets in order to collect obligatory contributions and to filing and pursuing misdemeanour cases due to the violation of regulations on the payment of obligatory contributions.

(3) The Tax Administration collects and processes data on defined and collected taxes and obligatory contributions and proposes changes in tax policy and tax regulations and other regulations in order to improve the tax system and collect taxes and obligatory contributions in a more efficient way.

(4) The Tax Administration can perform duties relating to the recording, determining, controlling, collecting and seizure of assets in order to collect taxes that entirely belong to local and regional government, other public taxes and other taxes stipulated by the law.