

Working with Large Business Taxpayers

December 8–10, 2015

Workshop Report



December 11, 2015

This course was delivered as part of the Supporting Capacity Development of Tax Administrations in South East Europe project primarily supported by the Dutch Ministry of Finance, Center of Excellence in Finance (CEF), International Monetary Fund (IMF) and the Assistance Technique France (Adetef). The overall objective of the project is to contribute to strengthening of beneficiary institutions' capacity in implementing the EU's recommendations under which the revenue authorities can deliver tax compliance risk management.

This course has been designed to allow participants to learn about and explore different strategies and approaches used by tax administrations in managing and improving large taxpayers' compliance. It addressed the criteria for the assignment of taxpayers to the large taxpayer office (which factors determine a "large" case) and considered current best practice about assessing the risks and the compliance issues commonly associated with large tax payers. It also outlined benefits of cooperative compliance and horizontal monitoring frameworks for tax administrations

Topics covered:

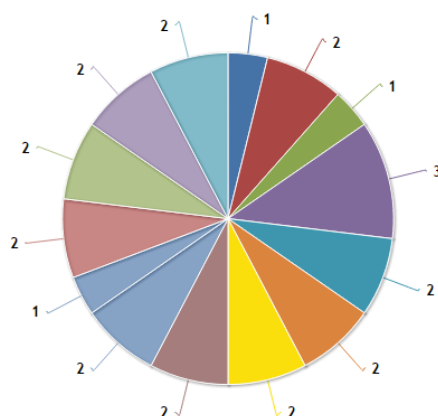
- Supervision strategy for large business taxpayers
- Identification and type of risks in the large business taxpayer segment
- Compliance and enforcement instruments for large business taxpayers
- Building cooperative compliance framework
- International developments in taxation area of large business taxpayers (e.g. BEPS, exchange of rulings)

Lecturers:

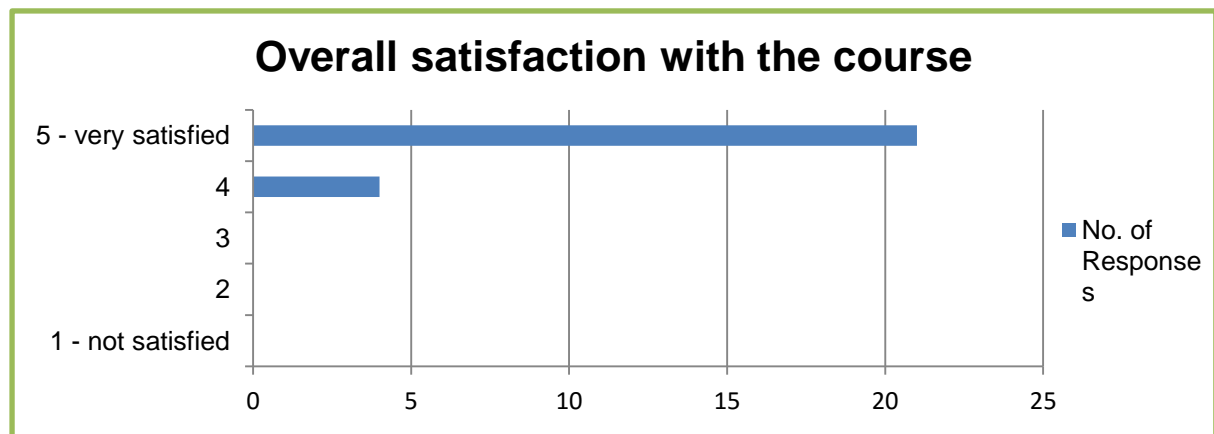
- Hans Rijsbergen and Jan Breuser from the Dutch Ministry of Finance

Participants:

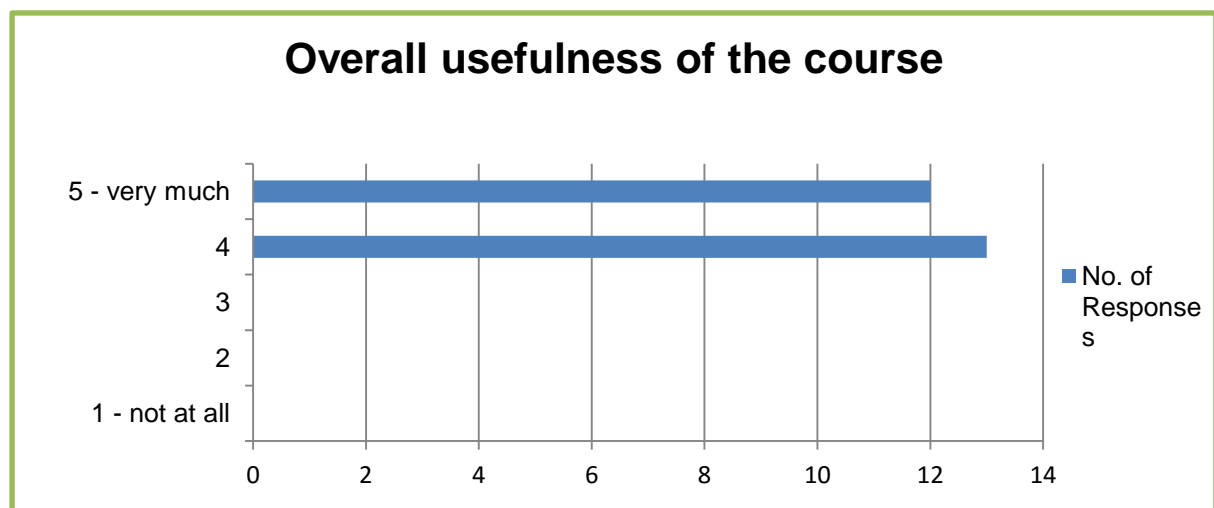
There were 26 participants from Albania, Armenia, Bosnia and Herzegovina, Bulgaria, Croatia, Georgia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Slovenia and Ukraine.



Albania, Large Taxpayers Regional Directorate:	1	(3.85 %)
Armenia, Ministry of Finance of the Republic of Armenia:	2	(7.69 %)
Bosnia and Herzegovina, Tax Administration of Republic of Srpska:	1	(3.85 %)
Bulgaria, National Revenue Agency:	3	(11.54 %)
Croatia, Ministry of Finance, Tax Administration:	2	(7.69 %)
Georgia, Revenue Service of Georgia:	2	(7.69 %)
Kosovo, Tax Administration of Kosovo:	2	(7.69 %)
Macedonia, Ministry of Finance:	2	(7.69 %)
Moldova, Main State Tax Inspectorate under the Ministry of Finance of the Republic of Moldova:	2	(7.69 %)
Moldova, Ministry of Finance:	1	(3.85 %)
Montenegro, Ministry of Finance, Tax Administration of Montenegro:	2	(7.69 %)
Romania, National Agency for Fiscal Administration:	2	(7.69 %)
Slovenia, Financial Administration:	2	(7.69 %)
Ukraine, Interregional General Division of the State Fiscal Service – Central Large Taxpayers' Office:	2	(7.69 %)

Evaluation:

No. of all responses 25, Average mark: **4.84**



No. of all responses: 25, Average mark: **4.48**

Selected Participants' Comments:

- *I will use the information from this workshop in the future projects about cooperative compliance which will be developed in my country.*
- *Excellent lecturers, very responsive!*
- *First of all I will try to enlarge individual approach towards large taxpayers and use the combination of different characteristics to determine the large case.*
- *Excellent organization! Thank you CEF team!*
- *I plan to share the acquired knowledge with my colleagues and use it in my work as much as possible.*