1. Record Nr. UNINA9910807731503321 Autore Araki Satoru **Titolo** A comparative analysis on tax administration in Asia and the Pacific / / Satoru Araki and Iris Claus Pubbl/distr/stampa Metro Manila, Philippines:,: Asian Development Bank,, 2014 ©2014 92-9254-441-1 **ISBN** Descrizione fisica 1 online resource (85 p.) Disciplina 336.20095 Soggetti Taxation - Asia Taxation - Pacific Area Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Description based upon print version of record. Note generali Nota di bibliografia Includes bibliographical references. Cover; Contents; Tables and Figures; Abstract; Acknowledgments; Nota di contenuto Abbreviations; Executive Summary; I. Introduction; II. Tax Revenue Collections: III. Institutional Arrangements for Revenue Bodies: A. Organizational Characteristics of Tax Administrations; B. Relationship with the Ministry of Finance; C. Oversight Board of Tax Administration; D. Extent of Revenue Bodies' Autonomy; E. Other Nontax Functions of Revenue Bodies; IV. Internal Organization Design of Revenue Bodies; A. Models of Internal Organization Design; B. Large Taxpayer Unit; C. Office Network; V. Human Resources Management A. Number of Staff MembersB. Relative Staffing Levels of Revenue Bodies; C. Allocation of Staff Resources by Functional Groupings; D. Staff Attrition Rates; E. Aspects of Human Resources Management; VI. Budget and Expenditure; A. Overall Tax Administration Expenditure; B. Measures of Relative Costs of Administration; VII. Taxpayer

Identification and Filing; VIII. Electronic Taxpayer Services; A.

Debt Management; B. Enforcement Powers; XI. Administrative

Electronic Tax Filing Systems; D. Electronic Tax Payment

Information and Communication Technology and Tax Administration; B. In-House Information and Communication Technology Function; C.

E. Other Electronic Taxpayer ServicesIX. Tax Audits; A. Audits as a Pillar of Tax Administration; B. Performance of Tax Verification Activities; C. Information Gathering and Search Powers; X. Arrears Collection; A. Tax

Arrangements for Tax Disputes; A. Benefits of Administrative Review Systems; B. Institutional Frameworks of the Administrative Review System; C. Operational Performance in Administrative Review; D. Direction for Better Dispute Resolution Systems; Appendixes; 1 Aggregate Tables

2 Tax Administration Bodies Covered in This ReportReferences; Tables and Figures; Tables; 1 Member Composition of Oversight Boards; 2 Delegated Authority of Revenue Bodies; 3 Nontax Functions of Revenue Bodies; 4 Models of Internal Organization Design; 5 Large Taxpayer Unit Operations; 6 Office Network of Tax Administration Offices; 7 Revenue Body Staff Usage; 8 Revenue Body Staff Usage and Related Ratios, 2011; 9 Total Staff and Usage by Major Tax Functional Groupings, 2011; 10 Attrition Rates of Revenue Bodies, 2011; 11 Aspects of Human Resources Management

12 Salary Expenditure for Tax Administration as Percent of Total Expenditure for Tax Administration13 Information and Communication Technology and Human Resources Management Expenditures as Percent of All Expenditures; 14 Tax Administration Expenditures as Percent of Net Revenue Collected; 15 Tax Administration Expenditures as Percent of Gross Domestic Product; 16 Comparison of Registered Taxpayer Populations, 2011; 17 Withholding Regime for Income of Resident and Nonresident Taxpayers; 18 Use of Taxpayer Identifiers for Information Reporting and Matching

19 In-House Information and Communication Technology Function in Tax Administrations