



# Project Taxpayer Rights and Charters

CFE PAC, November 2019

The questionnaire was designed to find out some basic information about the way taxpayer rights and obligations are dealt with in CFE Member countries and how those countries deal with complaints about the way the tax system operates and affects the individual taxpayer.

It follows on from earlier work by CFE Tax Advisers Europe in modelling a Taxpayer Charter.

The following countries took part in the survey: Austria, Belgium, Croatia, Czech Republic, Ireland, Italy, Poland, Slovakia, Spain, The Netherlands and United Kingdom.

### Tax Charter

1. Does your country have a Tax Charter, such as in the Fundamental Principles set out in the CFE Model Taxpayer Charter?

Austria	Taxpayer's procedural rights and obligations are protected extensively by law ("Bundesabgabenordnung" or "BAO" – "Federal General Tax Code"), which also covers the rights and obligations of tax advisors ("Steuerberater"). Tax advisor is a fully regulated profession with similar rights and obligations as lawyers, including client-attorney privilege. The rights and obligations of the tax administration are also dealt with in the "BAO".
Belgium	No, as civil law country we have clear procedures laid down by law for the different kinds of fiscal levies and complaints. These procedures include the creation, by the law of 25/4/2007, of the Tax Conciliation Unit in the tax administration.
Croatia	Yes.
Czech Republic	There is no Tax Charter in the Czech Republic.
Ireland	No.
Italy (ANTI)	Yes.
Poland	No.
Slovakia	No, Slovakia does not have a Tax Charter.
Spain (AEDAF)	No, there isn't currently a tax Charter.
The Netherlands (NVAB)	No.
The Netherlands (NOB)	No.
United Kingdom	Yes.

2. Is the Charter set out in law or is it in an administrative statement?

Austria	See answer 1 – by law and interpretative administrative directives.
Belgium	The rules are set out in law.
Croatia	Both, as a Law (General Tax Act) and administrative rules (ethical codex).
Czech Republic	The Tax Code contains the main fundamental principles, also tax law contain some of them.
Ireland	N.A.

Italy (ANTI)	The rules are set out in the law. In particular, they were approved by the Law No 212/2000 of 27 July 2000, the so-called Italian Taxpayer's Bill of Rights ("Statuto dei diritti del Contribuente").
Poland	Polish government is working on the Tax Payer Charter, the proposal can be found <a href="#">here</a> .
Slovakia	There is no Charter in place. Any such Charter would be an administrative statement only.
Spain (AEDAF)	Taxpayer's rights and obligations are set out in two laws: General Tax Law (Law 58/2003 provisions 34 and 99) and Common administrative procedure of Public Administrations Law (Law 39/2015 provisions 13 and 14).
The Netherlands (NVAB)	No.
The Netherlands (NOB)	No.
United Kingdom	There is a legal requirement to have a Charter and for its content to be published.

3. If neither are the equivalent taxpayer rights set out in various parts of your legal system? Please provide details.

Austria	In addition to the above, protection of certain fundamental rights are also provided by the constitution (e.g. right of fair trial and right of due procedure; protection against arbitrary interpretation of tax laws, etc). When a taxpayer's constitutional rights are infringed he can appeal to the Constitutional Court.
Belgium	In addition to the previous answers, there are fundamental rights contained in the Belgian Constitution. So as such the rights of the Belgian tax payer is reasonably protected.
Croatia	N.A.
Czech Republic	See answer 2.
Ireland	Certain rights such as the right to appeal and the right to privacy are clearly set out in law. Other rights, for example the right to efficient and effective administration, are not defined in legislation.
Italy (ANTI)	In addition to the Tax Payer's Bill of Right, there are also other fundamental rights provided by the Italian Constitution and other laws, such as: "The Italian Administrative Procedure Act" (Law No. 241 dated August 7, 1990); "Consolidated laws and regulations on administrative documentation" (Presidential Decree No. 445 dated December 28, 2000); "Code of conduct for employees of public administration" (Presidential Decree No. 62 dated April 16, 2013). Furthermore, we may find some general principles in the Italian Constitution (e.g. principle of equality) and some other principles developed over the years, for example within the European scenario or by the Italian and international case law, such as the principle of legitimate expectations or the principle of legal certainty.

Poland	Certain rights of a taxpayer a tax charter indicates are guaranteed by other existing tax regulations e.g. the Tax Ordinance.
Slovakia	The Tax Administration Act contains basic principles of tax administration and detailed tax administration rules which are also aimed at protection of taxpayer's rights.
Spain (AEDAF)	Taxpayer's rights and obligations are set out by law.
The Netherlands (NVAB)	Taxpayer's rights are codified in various laws, such as the General Administrative Law Act (in Dutch: Algemene wet bestuursrecht (AWB)) that applies to all administrative procedures in general, and in the General State Taxes Act (in Dutch: Algemene wet inzake rijksbelastingen (AWR)). Moreover, taxpayer's rights follow from policy rules such as the Administrative Fines Decree (Besluit Bestuurlijke Boetes Belastingdienst) and the Decree on Tax Administrative law (Besluit Fiscaal Bestuursrecht). In addition to that, various legal and non-legal principles have developed over the years, such as the principle of legitimate expectations, the fair play principles, the principle of equality, the principle of due care and the principle of legal certainty. Lastly, taxpayers can invoke the rights that derive from human rights conventions, most importantly the European Convention of Human Rights and the Charter of the European Union.
The Netherlands (NOB)	Yes. Taxpayers rights are set out in legislation, mainly in the General Administrative Law Act (in Dutch: Algemene wet bestuursrecht) and the General State Taxes Act (in Dutch: Algemene wet inzake rijksbelastingen). Moreover, the taxpayer may invoke rights from policy rules published by the Ministry of Finance. In case law the Supreme Court has developed various general principles of good governance, such as the principle of legal expectation and the fair play principle, which can be invoked by the taxpayer in court proceedings.
United Kingdom	N.A.

4. Or are they set out in some other format? Please specify.

Austria	N.A.
Belgium	Not applicable.
Croatia	N.A.
Czech Republic	See answer 2.
Ireland	The Irish Revenue Commissioners (Revenue) has published a Customer Service Charter, which sets out the rights and respective responsibilities of taxpayers and Revenue.
Italy (ANTI)	N.A.
Poland	-
Slovakia	Besides Tax Administration Act, the Financial Authorities published a one-pager of ethics code for tax administrators. However, the document is very

	vague, not used in practice and rather serves as a formal proclamation.
Spain (AEDAF)	N.A.
The Netherlands (NVAB)	No.
The Netherlands (NOB)	No.
United Kingdom	N.A.

5. Please provide a link to the Tax Charter or the equivalent provisions.

Austria	<a href="#">Link</a> to the "BAO".
Belgium	Not applicable.
Croatia	<a href="#">Link</a> .
Czech Republic	§ 5-9 of the Tax Code (it's available only in Czech).
Ireland	The Revenue Customer Service Charter is available <a href="#">here</a> .
Italy (ANTI)	<a href="#">Link</a> .
Poland	<a href="#">Link</a> .
Slovakia	N.A.
Spain (AEDAF)	<a href="#">General Tax Law</a> and <a href="#">Common administrative procedure of Public Administrations Law</a> .
The Netherlands (NVAB)	N.A.
The Netherlands (NOB)	N.A.
United Kingdom	<a href="#">Link</a> .

6. Is there a body which oversees the performance of the tax administration by reference to the Tax Charter?

Austria	In case the tax administration is infringing the rights of the taxpayer, he can file a complaint with the Federal Tax Court and eventually with the Supreme Administrative Court ("Verwaltungsgerichtshof") or - in case of infringement on a constitutional right - with the Constitutional Court ("Verfassungsgerichtshof"). The Ministry of Finance is also overseeing the tax administration for compliance with the law and effectiveness of procedure. There is also an internal Ombudsman provided by the Ministry of Finance to assist taxpayers in protecting their rights.
Belgium	The judicial system plays partially this role by judging disputes between taxpayers and tax administrations, but with respect specifically to the performance of the tax administration, apart from procedures of internal control, there is no separate body specifically charged with the oversight of the performance of such tax administration. In some cases, the Tax Conciliation Unit, referred to above, can intervene when the dispute is still at administrative level. Via the report of the Tax Conciliation Unit (see point 8) there is a direct feedback to the government and indirect to the parliament on the performance of the Tax Administration.

Croatia	Yes.
Czech Republic	The tax administration has a duty to respect taxpayers' fundamental rights. A taxpayer can take legal action against a violation of his fundamental rights to court. The taxpayer can also complain to the Ombudsman but he isn't specialised in the rights of the taxpayer.
Ireland	No.
Italy (ANTI)	The judicial system plays a major role in the disputes between Taxpayers and Tax Administrations. Taxpayers, who believe that their right have been violated by the Tax Administration, can take legal actions against the latter before the competent court. In addition, article 13 of the Italian Taxpayer's Bill of Rights sets up a monocratic body in charge of the protection of taxpayers' rights, Taxpayer's "Watchdog" ("Garante del contribuente").
Poland	There is no specialized office in this scope, it is assumed that overseeing is in the scope of activity of the Ombudsman.
Slovakia	N.A. Performance of particular tax authorities is overseen by the Financial Directorate. Performance of the financial authorities as a whole is overseen by courts.
Spain (AEDAF)	In Spain, the Council for the defense of the taxpayer (Consejo para la defensa del contribuyente) is responsible for collecting the complaints that the taxpayers send, and tries to resolve them. Nevertheless, the resolutions of the Council do not recognize individual rights. On the other hand, the administrative appeals procedure and the judicial procedure, help the taxpayer to defend his rights.
The Netherlands (NVAB)	No.
The Netherlands (NOB)	No.
United Kingdom	Yes. It is now known as the Customer Experience Committee. It was first known in 2009 as the Charter Advisory Committee and its name was subsequently changed to Charter Committee.

7. If so, is the body within, or outside, the tax administration?

Austria	The Tax Court, Supreme Administrative Court and Constitutional Court are outside the tax administration.
Belgium	Within (Tax Conciliation Unit) and outside (Courts) – see answer to question 6.
Croatia	Inside in second instance, in third instance: Administrative Court.
Czech Republic	The court and the Ombudsman aren't part of the tax administration.
Ireland	N.A.
Italy (ANTI)	The body is outside the tax administration.
Poland	Outside the tax administration.
Slovakia	Financial Directorate – within tax administration. Courts – outside tax administration.

Spain (AEDAF)	The Council for the Defence of the Taxpayer (CDC) is integrated in the Ministry of Finance. More information <a href="#">here</a> .
The Netherlands (NVAB)	No.
The Netherlands (NOB)	N.A.
United Kingdom	The Committee is a sub-committee of the HMRC Board but there is a requirement for a majority of its members to be non HMRC people.

8. Does the body provide public reports on the Tax Charter?

Austria	All decisions by the Federal Tax Court (including those decisions that deal with perceived infringement of taxpayers rights) are published.
Belgium	The Tax Conciliation Unit is issuing an annual report that is available to the public. With respect to the Courts, there are no public reports but cases of jurisprudence are published according to the relevant rules.
Croatia	No.
Czech Republic	Some information about taxpayer right we find on the website but not on the website of the tax administration. So the judicial decisions are important in this field and these decisions are mostly public. The ombudsman publishes general annual reports.
Ireland	N.A.
Italy (ANTI)	According to article 13, para 12, of the Italian Taxpayer's Bill of Rights, the Taxpayer's Watchdog, in light of the warnings received and activities performed, shall submit a biannual report to several bodies of the tax administration. As per para 13-bis of the above-mentioned article, the Taxpayer's Watchdog provides the Government and Parliament with a yearly report that includes data and information on the status of the relationships between tax authority and taxpayers.
Poland	No.
Slovakia	Financial Directorate publishes annual report on its activity - this is however not related specifically to taxpayer's rights.
Spain (AEDAF)	Yes, the Council issues an annual report. Please see <a href="#">Annual Report 2017</a> .
The Netherlands (NVAB)	No.
The Netherlands (NOB)	N.A.
United Kingdom	Yes – it is required to do this by Statute.

9. Please provide a link to the latest report if it is accessible on the internet?

Austria	Here is the <a href="#">link</a> to the Annual Report (covering all decisions both material tax law as well as tax procedural law) of the Federal Tax Court.
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Belgium	The <a href="#">annual reports</a> of the Tax Conciliation Unit are available on the internet namely in English (till 2013) – more recent years are available in Dutch, French and German.
Croatia	N.A.
Czech Republic	The <a href="#">website</a> of the Ombudsman.
Ireland	N.A.
Italy (ANTI)	The yearly reports of the Taxpayer’s Watchdog can be found <a href="#">here</a> .
Poland	-
Slovakia	N.A.
Spain (AEDAF)	<a href="#">Link</a> .
The Netherlands (NVAB)	N.A.
The Netherlands (NOB)	N.A.
United Kingdom	<a href="#">The 2018 report</a> .

## **Tax Charter – General**

10. Please provide information on the general working of the Taxpayer Charter and links to any published reviews.

Austria	The taxpayers rights as stipulated in the CFE Tax Charter are effectively protected by law and the Federal Tax Court, the Supreme Administrative Court ("Verwaltungsgerichtshof") and the Constitutional Court ("Verfassungsgerichtshof"). Also the Chamber of Tax advisors ("Kammer der Steuerberater und Wirtschaftsprüfer") is regularly communicating observed deficiencies or procedural infringements to the Ministry of Finance.
Belgium	With respect to the Tax Conciliation Unit, reference is made to the relevant website – <a href="#">English version</a>
Croatia	N.A.
Czech Republic	The Chamber of the Tax Advisers of the Czech Republic publishes information from the CFE (and also link to the website of CFE) and the employee of the Chamber attends international conference Taxpayer Rights and he prepares information from this conference for the tax advisers in Bulletin of the Chamber.
Ireland	Revenue’s Customer Service Charter outlines taxpayer’s basic rights and responsibilities in dealing with Revenue. It covers topics such as a taxpayer’s right to consistency, equity and confidentiality, the presumption of honesty and Revenue’s endeavour to administer tax in a manner that minimises compliance costs. The Institute is not aware of published review of the Customer Service Charter.
Italy (ANTI)	<a href="#">Link</a> .
Poland	General information about Charter assumptions can be found here: <a href="#">1</a> , <a href="#">2</a> , <a href="#">3</a> .
Slovakia	N.A.
Spain (AEDAF)	N.A.
The Netherlands (NVAB)	N.A.



The Netherlands (NOB)	N.A.
United Kingdom	See following answers.

## Complaints

### 11. Is there a procedure for making complaints?

Austria	Where the Tax Administration has violated the statutory rights of the taxpayer or did not follow the proper procedure an appeal can be filed against the tax assessment with the Federal Tax Court. The taxpayer can also lodge an informal disciplinary complaint with the Ministry of Finance in case he is being treated in a harassing or unfair way.
Belgium	Yes, there are rules in the various Tax Codes and if the dispute is brought in front of the Courts, the Judicial Code is applicable. In addition, reference is made to the Tax Conciliation Unit referred to above.
Croatia	Yes, for those rights/obligations set out in the tax law there is a possibility to file an objection, followed by an appeal to second instance by the Tax Authorities and in third instance by the Administrative court.
Czech Republic	The procedure is set out in the Tax Code and in the law about judicial procedure.
Ireland	Yes, Revenue has published procedures: <i>Revenue Complaint and Review Procedures Leaflet</i> which is available <a href="#">here</a> .
Italy (ANTI)	Yes, there is. Taxpayer may submit complaints regarding malfunctions, irregularities, irregular or unreasonable administrative practice or any other behaviors that may damage the trusty relationship between citizens and tax authority to the Taxpayer's Watchdog.
Poland	Yes.
Slovakia	There is a general Act on Complaints based on which it is possible to file complaints also in tax administration area.
Spain (AEDAF)	Taxpayers can file complaints through the Taxpayer Defense Council, about the behaviour of the Tax Administration. Specific procedures exists for filing administrative appeals, and administrative complaints against the acts of the tax administration, prior to the Court procedure.
The Netherlands (NVAB)	Yes.
The Netherlands (NOB)	Yes, for those rights/obligations set out in the tax law there is a possibility to file an objection against a limited number of decisions by the tax authorities, such as assessments, followed by an appeal to the lower and higher tax court and the Supreme Court. For other complaints an appeal to the civil courts or to the National Ombudsman is possible.
United Kingdom	You can complain to the people you are dealing with in HMRC and then have a separate, Stage 2, review by HMRC staff not involved in your case. If you remain

	unsatisfied you can then take your case to the Tax Adjudicator.
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12. How are complaints dealt with within the tax authority in your country? Please distinguish between complaints about the behaviour of the tax authority and dealing with differences of opinion about the handling of the law.

Austria	Differences of opinion about handling of the tax law or behavior of the tax administration in violation of its legal obligations can be addressed through the ordinary legal remedies and proceedings, e.g. lodging an appeal with the Federal Tax Court. Other complaints about the behavior of the tax authority can be made to the Ministry of Finance, to the Ombudsman within the tax administration or with the external Austrian Ombudsman Board ("Volksanwaltschaft").
Belgium	For complaints about the behavior of the tax authorities, a complaint can be filed with the Tax Conciliation Unit (see above). The taxpayer can also sue the Tax Authorities in front of the Court on the basis of general principles, such as the motivation of acts, the principles of good administration, etc. For differences of opinion about the handling of the law, there is a formal procedure foreseen in the Tax Codes and if relevant, the case may be escalated to the Courts through the Judicial system.
Croatia	See answer 13.
Czech Republic	In general, they are complaints about a fair trial under the law.
Ireland	To raise a complaint with Revenue, the taxpayer must first raise a formal complaint with the tax office that handled their affairs. If the complaint cannot be resolved at this level, the taxpayer can escalate their complaint to the District or Divisional manager. If the taxpayer is dissatisfied with the outcome they can request that their case is considered by an internal or an external reviewer. The external reviewer is not a Revenue official. He/she is an independent party selected from a panel of external reviewers, who are hired by Revenue. The complaints process outlined above deals primarily with matters concerning Revenue behaviour or the handling of a taxpayer's case. Matters concerning interpretation of tax legislation or disagreement over the facts of a case are dealt with by the Tax Appeals Commission (TAC). This is a separate body, independent of Revenue, established under statute. A taxpayer who wishes to have a matter determined by the TAC, must submit a Notice of Appeal directly to the TAC. The appeal will then be determined by way of a hearing or by adjudication.
Italy (ANTI)	Claims on malfunctions or not compliance with the undertakings provided by the so-called "Carta dei servizi" of the Revenue Agency may be submitted to the Revenue Agency by filing a claim form available

	online. Any other cases shall be submitted to the judicial authority.
Poland	Complaints can be submitted regarding the actions of the tax authorities under the rules set out in the Tax Ordinance. The final decision of the tax authorities as a rule can be questioned by the taxpayer before an administrative court. There is appealing procedure determined by law.
Slovakia	Opinions on tax law – disputes arise as a result of tax audits. Decision of the tax authority issued based on tax audit can be appealed to the Financial Directorate. Decisions of the Financial Directorate can be reviewed by courts. The Ministry of Finance has limited competences to review decisions of the Financial Directorate outside of regular appeal procedure. Behavior of the tax authority – a general Act on Complaints apply. Complaint is filed with the respective superior authority. Complaints against the Financial Directorate are dealt with by the Government Bureau. General – courts also decide on complains/legal actions about inactivity of the tax authority or against ‘measures’ of the tax authority (other than decisions) affecting rights of taxpayer. Once all regular appeal measures are used, taxpayer can also file a complaint regarding the breach of fundamental rights with the Ombudsman. Ombudsman office publishes annual report; however, based on information available the office does not deal with complaints in tax area or such complaints are rather rare.
Spain (AEDAF)	i) <u>Complaints about the behavior of the tax authority</u> - Taxpayer Defense Council deals with the complaints about the behavior of the Tax Administration, through the filing of a complaint. It is a body under the Ministry of Finance. ii) <u>Claims or appeals for differences of opinion about the handling of the law</u> - Regarding complaints about differences or discrepancies in the interpretation of the Law, there is an administrative complaint procedure before the body that issued the act. Subsequently, it can be appealed before the Economic-Administrative Courts, also under the Ministry of Finance. The resolution of Economic - Administrative Courts give an end to the administrative procedure. The next instance to appeal would be the Courts of justice.
The Netherlands (NVAB)	Within the Dutch Tax Authority (in Dutch: Belastingdienst), taxpayers can complain about both the behavior of the authorities and the handling of the law. Complaints about the behavior of the Dutch Tax Authority can be filed with the authorities both orally (by phone) and written, either by filing a complaints form which is available online or by sending a letter. Differences of opinion about the handling of the law can be tackled through the system of legal remedies. If a taxpayer disagrees with a decision of the Dutch Tax Authority (such as tax assessments, refund decisions and any other decisions against which legal remedies are available), he can submit an objection, which will

	be dealt with by another tax inspector than the one who made the decision. If the tax payer does not agree with the decision on the objections, he has the right to appeal against the decision before the court.
The Netherlands (NOB)	The taxpayer can complain about behaviour of the tax authorities by filing a complaint within the Tax Authorities and with the National Ombudsman. Discussions about handling of the tax law, such as tax assessments, are dealt with through legal remedies by filing objections against assessments, followed by court proceedings at the lower and higher tax courts and the Supreme Court.
United Kingdom	At the initial stage there is unlikely to be a distinction between the tax related issues and the way the case has been handled. Disputes about the law are likely to be "escalated" through the judicial system to the Tax Tribunals (First Tier and Upper Tribunal) and then to the general court system: Court of Appeal and Supreme Court. Complaints about the handling of the case, if not sorted out with the tax authority, HMRC, may go to the Tax Adjudicator.

13. Is there a separate organisation outside the tax administration to handle those complaints, if they cannot be resolved by the tax authority?

Austria	See answer to question 12. The Austrian Ombudsman Board ("Volksanwaltschaft") can deal with all administrative acts of government authorities, including also the tax administration.
Belgium	See answer to question 12.
Croatia	Not outside the tax administration.
Czech Republic	The courts and the Ombudsman are outside the tax authority.
Ireland	Ireland has a general Ombudsman's Office. This office deals with complaints from members of the public who believe they have been unfairly treated by certain public service providers. Complaints about Revenue can be raised with the Ombudsman. As outlined in question 12, the Tax Appeals Commission is an independent body which determines matters concerning interpretation of tax legislation or where there is disagreement on the facts in a case, to determine the quantum of tax due (or the amount to be refunded).
Italy (ANTI)	Yes, the Taxpayer's Watchdog.
Poland	No.
Slovakia	Complaints against the Financial Directorate based on Act on Complaints are dealt with by the Government Bureau.
Spain (AEDAF)	Only Courts of justice are allowed to resolve claims or remedies for differences of opinion about the handling of the law after at least 6 years to terminate the administrative procedure.

The Netherlands (NVAB)	Yes, there is. Taxpayers can choose between one of three different institutions. The most common way is to file a complaint with the National Ombudsman. The ombudsman only handles complaints that have first been lodged with the Dutch Tax Authority itself. Instead of going to the ombudsman, tax payers could also turn to the Committee on Petitions and Citizens' Initiatives of the Dutch House of Representatives (in Dutch: de Commissie voor de Verzoekschriften en Burgerinitiatieven uit de Tweede Kamer) or to the Committee on Petitions of the Dutch Senate (in Dutch: de Commissie voor de Verzoekschriften uit de Eerste Kamer), if they are not satisfied with the handling of the complaint by the Dutch Tax Authority.
The Netherlands (NOB)	Complaints about behaviour are dealt with by the National Ombudsman. Most common is to file complaints with the National Ombudsman after lodging a complaint within the Tax Authorities. It is also possible to file complaints with the Second and First Chamber of the Dutch parliament.
United Kingdom	Tax Adjudicator. There is also a more general Parliamentary Ombudsman but tax complaints are most likely to go to the Tax Adjudicator.

14. Does the complaints organisation have other powers e.g. to investigate systemic issues within the tax administration? Please provide details.

Austria	The external Ombudsman Board ("Volksanwaltschaft") has broad investigative possibilities to review the acts of all administrative authorities including the tax administration, secured by law. <a href="#">Link</a> . In case there is a systemic issue the Chamber of Taxadvisors ("Kammer der Steuerberater und Wirtschaftsprüfer") can bring the issue to the attention of the Ministry of Finance in its regular meetings with the MoF.
Belgium	For the Tax Conciliation Unit, no, not to the Institute's knowledge.
Croatia	No.
Czech Republic	The court (especially the Supreme administrative court) adopts interpretative opinions that must be followed by the tax administration. The Ombudsman makes recommendations to the administration.
Ireland	No.
Italy (ANTI)	The Taxpayer's Watchdog addresses requests of documents, clarifications and recommendations to the tax authority. The Taxpayer's Watchdog has the power to access the tax offices and check the functionality of the assistance and information services for the taxpayer.
Poland	-
Slovakia	There is no such competence of the Government Bureau. In specific situations, the MPs can investigate systematic issues (not individual complaints).
Spain (AEDAF)	In the field of claims for management's behavior, the Taxpayer Defense Council can make suggestions about

	normative and operational spheres of the Tax Administration. In the field of complaints or remedies for differences of opinion about the handling of the law, there is no power to investigate systemic issues within the tax administration.
The Netherlands (NVAB)	Yes, apart from handling complaints, the National Ombudsman can also investigate the actions of all parts of the government on his own initiative, including the Dutch Tax Authority. The ombudsman has various investigative powers to that end, such as hearing witnesses under oath. People and organisations are obliged to cooperate with the ombudsman's investigation. Most of the advices and reports from the National Ombudsman are publicly accessible online.
The Netherlands (NOB)	The courts have the possibility to ask for information. The National Ombudsman has broad investigative possibilities, secured by law.
United Kingdom	The <a href="#">Service Level Agreement of the Tax Adjudicator</a> . The core purposes of the Tax Adjudicator are: resolve complaints by providing an accessible and flexible service and make fair and impartial decisions; support and encourage effective resolution throughout the complaints handling process; and use insight and expertise to support HMRC to learn from complaints and improve services to customers.

15. Does the complaints organisation make an annual report of its activities?

Austria	The external Ombudsman Board: yes. The internal ombudsman: no. Federal Tax Court: yes
Belgium	For the Tax Conciliation Unit, yes, see above: an annual report is published.
Croatia	No, there is only independent public research report ( <a href="#">eg. 2016</a> ).
Czech Republic	The Ombudsman makes the annual report. The tax authority makes the annual report also but this report doesn't contain any part about the taxpayer rights.
Ireland	The Ombudsman publishes an Annual Report. The Tax Appeal Commission also publishes an Annual Report.
Italy (ANTI)	Yes.
Poland	-
Slovakia	No.
Spain (AEDAF)	Tax administration bodies and the administrative Economic Courts carry out annual statistics and issue annual reports.
The Netherlands (NVAB)	Yes.
The Netherlands (NOB)	The National Ombudsman does. Also the tax administration publishes an annual report which entails statistics regarding administrative complaints and outcome.
United Kingdom	Yes. The next report is expected for June 2019. Link to the 2018 report can be found in the next answer.

16. Please provide a link to latest report if it is accessible on the internet?

Austria	<a href="#">External Ombudsman Board</a> and <a href="#">Federal Tax Court</a> .
Belgium	See answer to question 9.
Croatia	N.A.
Czech Republic	<a href="#">The report of the Ombudsman</a> & <a href="#">The report of the tax authority</a> .
Ireland	The Tax Appeals Commission Annual Report for 2018 is available <a href="#">here</a> . The Ombudsman's Annual Report for 2018 is available <a href="#">here</a> .
Italy (ANTI)	See answer to question 9.
Poland	-
Slovakia	N.A.
Spain (AEDAF)	<a href="#">Reports of the Administrative Economic Courts</a> .
The Netherlands (NVAB)	<a href="#">Annual report 2018 of the National Ombudsman</a> (in Dutch). <a href="#">Attachment of numbers of complaints in 2018</a> (in Dutch).
The Netherlands (NOB)	<a href="#">Link</a> .
United Kingdom	<a href="#">The 2018 report</a> .

17. How many complaints are made each year? Within the tax authority itself and to the outside body.

Austria	No information.
Belgium	These details are not readily available because there are not, to our knowledge, detailed statistics per nature of files dealt with by the Courts. For the Tax Conciliation Unit, in 2017, about 5.000 new complaints files were opened. <a href="#">Link to the 2017 report French version</a> (not yet available in English).
Croatia	No information.
Czech Republic	The Chamber doesn't know this statistic.
Ireland	It is unclear how many complaints are made by taxpayers to their local Revenue office (the first stage of the complaints process), as these figures are not available. The number of requests for an external and internal review are relatively small – 13 in total in 2018. The Ombudsman received 94 complaints in relation to Revenue in 2018. The Tax Appeals Commission received over 1,600 appeals in 2018. It has received over 4,000 new appeals, in total, since it was established in February 2016.
Italy (ANTI)	According to the most recent report, published on December 14, 2017, the Taxpayers' Watchdog has managed 4687 new complaints during the year 2016.
Poland	No data is available.
Slovakia	Information is not available. Based on our experience, these complaints are however very unusual in practice.
Spain (AEDAF)	In 2017 the number of complaints before Regional Administrative Economic Courts in first instance was number of 186,668, and, in second instance (Central Economic Court) number of 7.611. Therefore, a total

	of 194,279 claims. The number of complaints filed before the Council for the Defense of the Taxpayer was 10,951 in 2017.
The Netherlands (NVAB)	The number of complaints that were filed with the Dutch Tax Authority itself over the last 3 years: 2018 – 12.393 2017 – 11.145 2016 – 13.106 The number of complaints made to the National Ombudsman concerning the Dutch Tax Authority over the 3 few years: 2018 – 3.338 2017 – 3.799 2016 – 6.006
The Netherlands (NOB)	No answer.
United Kingdom	About 1,000 complaints are made to the Tax Adjudicator each year and there were about 300 complaints unresolved at the latest count.

18. Please provide a link to the most recent annual report of your tax authority.

Austria	<a href="#">Link.</a>
Belgium	See answer to question 17: annual report 2017 issued by the Tax Conciliation Unit.
Croatia	N.A.
Czech Republic	It is available only in <a href="#">Czech</a> .
Ireland	Revenue's Annual Report for 2018 is available <a href="#">here</a> .
Italy (ANTI)	The most recent report was published on December 14, 2017 by the Italian Ministry of Economy and Finance. The report concerns the activity carried out in 2016 and is available <a href="#">here</a> .
Poland	-
Slovakia	N.A.
Spain (AEDAF)	<a href="#">2017 annual report</a> of the State Tax Administration Agency (AEAT).
The Netherlands (NVAB)	The most recent <a href="#">half-year report of 2018</a> (in Dutch). <a href="#">Annual Report 2018 of the APA/ATR-team</a> (Advance Pricing Agreements/Advance Tax Rulings) (in Dutch).
The Netherlands (NOB)	<a href="#">Second half-year report 2018</a> (in Dutch).
United Kingdom	The 2019 report will be published in July 2019. <a href="#">The 2018 report</a> .